

TELEPHONE NUMBERS

Town Manager	438-2263
Town Treasurer	438-2263
Town Clerk	438-2204
Listers	438-2204
Zoning	438-2204
Town Garage	438-2854
Library	438-2964
Wastewater Treatment Plant	438-5633
School	438-2288
Recreation Area/Skating Rink	438-2406
FIRE	775-0001
POLICE	438-6114
STATE POLICE	773-9101
AMBULANCE	773-1700
Rutland West Neighborhood Housing Service, Inc.	438-2303

Printed in West Rutland
by
Daamen Printing Company



TOWN of WEST RUTLAND
VERMONT

ANNUAL REPORT
FOR THE YEAR ENDING
DECEMBER 31, 1991

1991

TABLE OF CONTENTS

AUDITORS' REPORT	12
CAPITAL EQUIPMENT ACCOUNTS SUMMARY	35
CAROUSEL PLAYSCHOOL REPORT	56
CONSTABLES' REPORT	57
DELINQUENT WATER RENTS	106
DOG REPORT	58
FINANCIAL REPORTS	13
FIRE CHIEF'S REPORT	105
FIRE DISTRICT # 1 REPORT	106
FRIENDS OF THE WEST RUTLAND TOWN HALL	110
LIBRARY CORPORATION	50
LIBRARY REPORT	53
RUTLAND CENTRAL SUPERVISORY UNION REPORT	59
RUTLAND WEST NEIGHBORHOOD HOUSING SERVICES, INC.	111
SCHOOL DISTRICT AUDIT REPORT	71
SELECTMENS' AND TOWN MANAGER'S REPORT	8
SEWER BUDGET	46
SOCIAL SERVICE REPORTS	112
TOWN OFFICERS	7
UNCOLLECTED TAXES	48
VITAL STATISTICS	58
WARNINGS 1992 TOWN AND SCHOOL DISTRICT MEETINGS	2
WASTEWATER TREATMENT PLANT REPORT	45
WEST RUTLAND DEVELOPMENT ACCOUNTS	34
WEST RUTLAND PLANNING COMMISSION	54
ZONING ADMINISTRATOR'S REPORT	55

TOWN OF WEST RUTLAND SCHOOL DISTRICT
West Rutland, Vermont

WARNING

The legal voters of the Town of West Rutland School District are hereby warned to meet at the Multi Purpose Room of the High School in said Town on Monday, March 2, 1992 at 7:00 P.M. to vote on the following matters, to wit:

1. To hear and act upon the reports of the Town of West Rutland School District.
2. To hear and discuss the proposed School District Budget. All citizens are invited to attend and provide the Directors with comments and ask questions concerning the proposed School District budget.
3. To transact any other business that may legally come before said meeting.

At the close of business, the meeting shall be recessed by the Moderator until Tuesday, the 3rd day of March, 1992 from 10:00 A.M. to 7:00 P.M. at the American Legion, 333 Pleasant St. (Upper Entrance), West Rutland, to vote by Australian Ballot on the following matters, to wit:

1. To elect all School District officials as required by law.
2. To consider whether the Town School District shall vote a sum of money not to exceed the sum of Two million, two hundred seventy-six thousand, four hundred ninety-five dollars (\$2,276,495) to operate the School District for fiscal year 1992-93. It is estimated that One million, forty-two thousand, three hundred seventy-two dollars (\$1,042,372) will be raised by local taxes.
3. To consider whether notes or bonds of the Town of West Rutland in an amount not to exceed Forty-five thousand dollars (\$45,000) shall be issued for the purpose of acquiring a new school bus.

WEST RUTLAND, VERMONT
January 30, 1992

BOARD OF SCHOOL DIRECTORS

James Rodgers, Chairman
Sue Trepanier
June Atwood
Anthony Tumielewicz
Joseph Riter

TOWN OF WEST RUTLAND, VERMONT

WARNING

The legal voters of the Town of West Rutland, Vermont are hereby warned and notified to meet at the multi-purpose room of the West Rutland High School on Monday, March 2nd, 1992 at 7:45 p.m. for an informational hearing and to act on Articles 1, 2, & 3 . And to meet on Tuesday, March 3rd, 1992 at 10:00 a.m. at the American Legion Hall, 341 Pleasant Street, to vote by Australian Ballot on Articles 4-18. Polls to close at 7:00 p.m.

- ARTICLE #1 To act on the reports of the Town Officers as submitted by the Town Auditors.
- ARTICLE #2 To discuss the proposed Selectmen's Budget for the expenses of the Town and Town Highway Department.
- ARTICLE #3 To transact any other legal and proper business, not involving Town funds or any other articles on this warning.

THE FOLLOWING ARTICLES TO BE VOTED ON BY AUSTRALIAN BALLOT

- ARTICLE #4 To elect by Australian Ballot all necessary Town Officers.
- ARTICLE #5 Shall the town vote, in accordance with 24 VSA Sect 1683(c), to establish its fiscal year to end on June 30. The first such year to be a transition "year" beginning on January 1, 1993 and ending on June 30, 1994. Tax installment due dates to be November 15, 1993 and March 15, 1994 with interest payable at the rate of 1 % per month for each of the first three months, or portion thereof and 1-1/2 % per each month thereafter, beginning from the due date of each installment ?
- ARTICLE #6 If Article #5 is voted in the affirmative, shall the town vote, in accordance with 32 VSA Sect 4873, to pay its real estate and personal property taxes in three installments each fiscal year, beginning with Fiscal Year 1995 (7/1/94-6/30/95), to the Town Treasurer on or about August 15, November 15 and May 15 with interest payable at the rate of 1 % per month for each of the first three months, or portion thereof and 1-1/2 % per month thereafter beginning with the due date of each installment?
- ARTICLE #7 Shall the Town vote to approve the Selectmen's Budget in the amount of \$501,584.00 to be raised by taxes ?
- ARTICLE #8 Shall the Town vote to appropriate the sum of \$3,304.00 for the support of Rutland Mental Health Services, Inc. so that these services can be maintained ?

TOWN OF WEST RUTLAND
1992 WARNING
(Continued)

- ARTICLE #9 Shall the Town vote to appropriate the sum of \$1,200.00 for the support of the programs of the Southwestern Vermont Council on Aging ?
- ARTICLE #10 Shall the Town vote to appropriate the sum of \$400.00 to support the Retired Senior Volunteer Program (RSVP) ?
- ARTICLE #11 Shall the Town vote to appropriate the sum of \$4,500.00 to support the Rutland Area Visiting Nurses Association, Inc ?
- ARTICLE #12 Shall the Town vote to appropriate the sum of \$ 735.00 to support the Bennington-Rutland Opportunity Council (BROC) in 1992 ?
- ARTICLE #13 Shall the Town vote to appropriate the sum of \$15,492.00 (6.3825 per capita) to maintain the services of the Rutland Regional Ambulance ?
- ARTICLE #14 Shall the Town vote to appropriate the sum of \$65,000.00 for continuing repaving improvements ?
- ARTICLE #15 Shall the Town vote to authorize the Selectmen to contract with the West Rutland Fire District #1 and to appropriate the amount of \$ 64,550.00 for town-wide fire protection of which \$20,000.00 will be set aside for the sole purpose of purchasing a new fire engine ?
- ARTICLE #16 Shall the Town vote to appropriate the sum of \$2,853.00 to the Rutland Industrial Development Corporation (RIDC) for the purpose of development promotion ?
- ARTICLE #17 Shall the Town vote to appropriate the sum of \$500.00 to support the Rutland Area Hospice, Inc. ?

Paul Kulig, Chairman
Robert Parkman
Joseph Baker
Daniel Pratt
Chester Brown, Jr.
BOARD OF SELECTMEN

January 27, 1992

INSTRUCTIONS FOR VOTERS

Here is some basic information for you, the voter. If you have any question after reading this, or any time during the voting process, ask your Town Clerk or another election official.

CHECK-IN

1. Go to "in" checklist table.
2. Give your name, and if asked, your residence to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

ENTER

1. Enter within the guardrail, and do not leave until you have voted.
2. An election official will hand you a paper ballot.
3. Go to a vacant booth.

MARK YOUR BALLOT

1. Make a cross (X) in the box to the right of the name of the candidate(s) you want to vote for. Follow the directions on the ballot as to how many to vote for.
("Vote for not more than two")
2. WRITE-IN. To vote for someone whose name is not printed on the ballot, use the blank "write-in" lines on the ballot.

CHECK OUT

1. Go to the "out" checklist table.
2. Give your name to the election official in a clear, audible voice.
3. Wait until your name is repeated and checked off by the official.

VOTE

Deposit your ballot in the "Voted Ballots" box.

LEAVE

Leave the voting area by passing outside the guardrail.

WHAT TO DO IF;

YOU'RE NOT ON THE CHECKLIST

If your name has been dropped from the checklist and you think it was an error, explain it to your Town Clerk and ask that your name be put back on.

If the problem isn't cleared up to your satisfaction, have the Town Clerk, Selectman or other official call an immediate meeting of the members of your Board of Civil Authority who are present at the polls. They should check thoroughly and correct any error.

If you still aren't satisfied, call the Secretary of State's Office at 1-800-642-5155.

YOU SPOIL YOUR BALLOT

Ask an election official for another ballot. Three ballots is the limit.

YOU'RE DISABLED, VISUALLY IMPAIRED OR CAN'T READ

Tell an election official. You may bring a friend or relative to help you, as long as he or she is a registered voter, or you may have two election officials help you.

YOU CAN'T GET FROM YOUR CAR TO THE POLLING PLACE

Have a friend tell an election official. A ballot may be brought out to your car by two election officials so you can vote there.

IT IS ILLEGAL TO:

1. Knowingly vote more than once, either in the same town or in different towns.
2. Try to tell another person how to vote once you're inside the building where voting is taking place.
3. Mislead the Board of Civil Authority about your own or another's person's eligibility to vote.
4. Show your marked ballot to others in order to let them know how you voted.
5. Make a mark on your ballot which would identify it as yours.

PLEASE DON'T

1. Chat or socialize in the voting area, especially when there are people in the process of voting.
2. Leave brochures, buttons or other campaign literature in the voting booth.

ABSENTEE VOTING

A voter who expects to be an absent voter, or an authorized person in behalf, may apply for absent voter ballots not later than 12:00 NOON of the day preceding the election. (March 2, 1992) Applications will be accepted by the Town Clerk in the Town Hall during regular office hours Monday thru Friday.

APPLICATIONS FOR CHECKLIST

Applications for person's names to be placed on the checklist shall not be accepted after 12:00 NOON on the third Saturday preceding the day of the election. (Feb. 15, 1992). Applications will be accepted by the Town Clerk at the Town Hall during regular office hours Monday thru Friday and on Saturday February 15th, from 10-12 AM.

TOWN OFFICERS

(Date after name indicates when term expires. Asterisk before name indicates office to be voted on this year.)

Moderator	*Gary Kupferer	1992
Town Clerk	*Jayne Pratt	1992
Town Treasurer	*Richard Daley	1992
Selectmen	Paul Kulig	1994
	*Chester Brown Jr.	1992
	*Robert Parkman	1992
	Joseph Baker	1993
	*Daniel Pratt	1992
School Directors	*Anthony Tumielewicz	1992
	*June Atwood	1992
	James Rodgers	1993
	*Joseph Riter	1992
	*Sue Trepanier	1992
Road Commissioner	Town Manager	
Tax Collector (Delinquent)	Town Manager	
Listers	William Kelly	1994
	Frances Flynn	1993
	*Leonard DiGangi	1992
Auditors	Beverly Kupferer	1994
	*James Reynolds	1992
	Mary Oczechowski	1993
Grand Juror	*Dale A. Baker	1992
	*Mary Werbinski	1992
First Constable	*Robert J. Elrick	1992
Second Constable	*James P. Rajda	1992
Trustees of the Public Monies	Selectmen	
Town Law Agent	Selectmen	
Tree Warden	Selectmen	

1991 REPORT OF THE SELECTMEN AND TOWN MANAGER

West Rutland enjoyed steady growth during 1991 in spite of the general economic downturn being experienced nationwide. In June, a new Stewart's Ice Cream store opened on Main Street and businesses in the Westway Mall report solid business traffic. In some cases business is exceeding projections and expectations. Several new small businesses opened in 1991 including the Hard Rolls Cafe and Bailey's Car Wash and the Marble Valley Restaurant opened under new management. All of these are operated by local people who are expressing confidence in the future. In July the West Rutland Fire Department celebrated its hundredth anniversary with a parade, social and competitive events and the best fireworks in Rutland County ! The Friends of the West Rutland Town Hall held an auction and raised enough money to beautifully restore the front entryway of the Town Hall. In September we celebrated Vermont's Bicentennial with the unveiling of a monumental marble carving dedicated to the memory of the workers from many lands who came to West Rutland to work in the quarries and to establish their homes. It is their strong work ethic that endures today and gives West Rutland its well deserved reputation for community pride. We thank the Carving Studio for guiding and sponsoring this unique bicentennial event. In November 1991, Rutland West Neighborhood Housing Services, Inc., with the cooperation of the town, purchased the "Phalen Block" north of the Town Hall. The objective is to rehabilitate several of the structures, to demolish those that threaten public safety and to find a commercial tenant, perhaps a bank, for the vacant former Post Office building. This will all be done with an eye toward future public uses of parts of the property. With restoration of the Town Hall underway, this area promises to become, once again, an important commercial and community center. We applaud these efforts and want to encourage all West Rutland citizens to be involved in these activities that help to shape the future of your town.

DEVELOPMENT

A fifteen unit planned residential development known as the Balch Estates got underway on Clark Hill. This is the first Planned Unit Development (PUD) to be approved in town. A PUD allows for the clustering of homes on small lots while preserving open space for the benefit of all. Detlef Hansen is the developer. A five unit development off Dewey Avenue near the Ira town line was approved late in 1991. This area will be connected to the town sewer and supplied with water from individual drilled wells.

In late summer we made an intense effort to attract Central Vermont Public Service Company to construct its proposed new multi-million dollar headquarters on approximately 45 acres of the Dodds' property on Clarendon Avenue. The site would provide direct access to U.S. route 4, Town water and sewer and ample space for parking and corporate recreation facilities. Although CVPS expressed real interest in the location, they have officially decided to pursue sites in Rutland City and in Mendon as their preferences at this time. We believe

that the site offers great potential for similar facilities and will actively pursue all possibilities. We are active participants in an organization of several towns known as Southwest Area Pipeline (SWAP II), that is aggressively seeking to get natural gas into the area. A single large user of natural gas could very well locate in West Rutland with a profound impact on the tax base.

ROADS

We continued our road and paving improvement program in 1991 with major projects on Proctor and Elm Streets, Chapel Street, Main Street and Whipple Hollow Road. The Proctor, Elm and Main Street projects were stimulated by the agreement with Westway Mall to reconstruct the storm drainage system that frequently failed causing severe flooding during heavy rains and snowmelt. As part of the project we made the first substantial improvement in town sidewalks in many years. We rebuilt 1200 feet of sidewalk and curb. We hope to continue sidewalk replacement in 1992. The Chapel Street Drainage system was replaced with 90% of the funds coming from the state Bridge and culvert program. Main Street was cold planed, repaved and remarked with new turning lanes for the Westway Mall and Clarendon Avenue. The planings from Main Street were taken to Whipple Hollow where they were relaid as new base for a half mile section of road whose pavement was reclaimed and overlaid. New ditching, sloping and culverts were part of this project. The small bridge on the swamp cross road (Water Street) had to be removed because it was determined to be structurally unsafe. A new bridge, funded 90% by the state will be installed during the summer of 1992. After having applied in 1983 for the installation of railroad crossing signals at Thrall Ave., Marble Street and Barnes Street the signals became a reality in 1991 improving the safety of all three crossings. We replaced the town's 1973 John Deere loader with a similar John Deere in 1991. The loader is paid for via an interest free lease/purchase arrangement out of equipment savings that have been designated for that purpose. The purchase will be complete in November 1992. We adopted an amendment to the town traffic ordinance. The amendment will lower the speed limit on Marble Street to 25 MPH and will extend town speed limits to state highways. This will take effect on January 26, 1992.

SOLID WASTE

Management of solid waste continues to be a very large problem for Vermont communities. As a member of the Rutland County Solid Waste District, West Rutland uses the transfer station and recycling facility located at the former Rutland City landfill on Gleason Road. We also can take advantage of several recycling programs, sponsored by the district, here in town. During the fall we began a monthly collection of magazines and junk mail at the town garage. At the same location we have installed a tank for the collection of used motor oil. In early 1992 there will be monthly collection of household hazardous waste at the same site. There is no charge for these services. We continue to hold

curbside appliance pickups in the spring and fall at a nominal charge. All of these items as well as bagged trash and demolition debris can be taken to the Gleason Road facility by individuals at any time. There is a charge for regular trash and demolition debris. We were fortunate to get all of the scrap metal and tires at the former Whipple Hollow landfill removed free of charge. This will substantially reduce the eventual costs of final landfill closure. The town has signed a ten year contract with Vermont Integrated Waste Solutions, Inc. (VIWS) for the processing of the town's solid waste. Under the contract our waste will be sorted into recyclable, compostable and lastly burnable materials. This process will be in compliance with state law. VIWS is currently seeking the necessary permits to restart the Rutland incinerator. Our contract is contingent on the successful restart of that facility. With statewide landfill closures required in July 1992, the future of solid waste management is somewhat in disarray. We are carefully watching the direction that the state takes. We feel that the VIWS contract is the most cost effective method of dealing with the problem at this time.

CASTLETON RIVER CHANNEL

The lower end of the Castleton River Drainage Channel completed in 1988 has become choked with weeds. If this growth is left unchecked the problem of high water table and flooded basements could return. We attempted to clear the growth through application of a chemical called KOMEEN. The project was not successful and we are studying other methods for 1992.

RECREATION

We conducted a very successful summer recreation program in 1991. It was directed by Sue Densmore with a program for very young children led by Kathy Budd. The Carousel Playschool for preschool children was directed by Gail O'Brien and operates at the school. During the fall we lined the skating rink with clay and prepared for a good skating season. Jim and Karen Reynolds have taken the lead to organize volunteers to flood the rink and man the warming room. The outpouring of cooperation in this project has been heartwarming. We are working on plans for a much improved facility next year. The tennis courts on Ross Street were resurfaced and outfitted with new nets and a new parking area to serve the tennis and basketball courts was built. This vastly improves the appearance as well as the safety of the area.

CHANGE TO FISCAL YEAR

We are asking for your approval of a change to a July 1 - June 30 Fiscal Year at March Town Meeting. Changing the year will make the town's financial year consistent with the School District's year. It will allow more time for auditing and preparation of Town Reports. With the year closing now on December 31, it is necessary to close the books, conduct an audit and prepare the annual report with a period of only about four weeks. Tax payment dates would remain in

August, November and May. We are asking that you authorize an assessment of interest on each payment due date to stimulate payment and improve the town's cash flow. This should also reduce the town's payment of interest on Tax Anticipation notes. IF YOU APPROVE OF THESE CHANGES, THEY WILL TAKE EFFECT BEGINNING IN 1993.

ZONING ENFORCEMENT

The town succeeded in 1991 to have junk removed from the Elnicki and Chamberland properties on Clarendon Avenue. Both had violated the town's zoning by-laws and were creating illegal and unsightly situations.

We are pleased to report that our proposed 1992 budget is about 2% less than 1991. Passage of the town budget and the school budget will mean a change in taxes of only about six tenths of one percent (.6%). We have tried very hard to hold line on the budget. We thank you for your support in 1991 and look forward to working with and for you in 1992.

Respectfully,

Paul Kulig, Chairman
Chester Brown, Jr.
Robert Parkman
Daniel Pratt
Joseph Baker

SELECTMEN

William Finger
Town Manager

TOWN AUDITORS' REPORT

We have read the audited financial statement report and footnotes that were prepared by Sullivan, Powers & Company, CPA'S for the year ending December 31, 1991.

We feel that in future years the financial statement should be prepared on the accrual basis rather than on the cash basis. We also feel that the town should prepare a schedule of its fixed assets. (Trucks, Plows, Photocopier, Computer, etc.) and indicate the date acquired and amount paid or estimated amount paid for very old assets such as the Town Hall and include the schedule in the Town Report.

It was also noted that at the end of the year the town had over \$400,000 in bank accounts not covered by FDIC insurance. We recommend that the town open accounts in more than one bank so that all funds will be insured.

Town Auditors

Beverly Kupferer
Mary Oczechowski
James Reynolds

Sullivan, Powers & Co.

CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05602
223-2352 / FAX 223-3578

A PROFESSIONAL CORPORATION

Independent Auditor's Report

James H. Powers, CPA
Fred Duplessis, CPA
Kathleen L. Blackburn, CPA
VT Lic. #92-000180

Board of Selectmen
Town of West Rutland
P.O. Box 145
West Rutland, Vermont 05777

We have audited the financial statements of the Town of West Rutland, Vermont as of and for the year ended December 31, 1991, as listed in the Table of Contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenses and related liabilities are recognized when paid rather than when the obligation is incurred. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In addition, the Town treats the Sewer Fund as a Special Revenue Fund rather than an Enterprise Fund. Generally accepted accounting principles require funds financed with user charges to be treated as Enterprise Funds. This principle requires accounting treatment similar to commercial enterprises, such as capitalization and depreciation of fixed assets. Accordingly, the accompanying financial statements of the Sewer Fund are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

A statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report because the Town has not maintained records as to costs of its general fixed assets.

In our opinion, except as noted above, the financial statements referred to above present fairly the assets and liabilities of the Town of West Rutland, Vermont at December 31, 1991, arising from cash transactions, and the revenue collected and expenditures paid by it during the year then ended.

January 21, 1992
Montpelier, Vermont

Sullivan, Powers & Company

Members of The American Institute and Vermont Society of Certified Public Accountants.

TOWN OF WEST RUTLAND, VERMONT
AUDIT REPORT
TABLE OF CONTENTS
DECEMBER 31, 1991

Independent Auditor's Report

Combined Statement of Assets, Liabilities and Fund Balances (Arising from Cash Transactions) - All Fund Types and Account Groups	Exhibit I
Combined Statement of Revenue, Expenditures and Changes in Fund Balances - (Arising from Cash Transactions) - All Governmental Fund Types	Exhibit II
Statement of Revenue, Expenditures and Changes in Fund Balance (Arising from Cash Transactions) - Budget and Actual - General Fund	Exhibit III
Statement of Revenue, Expenditures and Changes in Fund Balance (Arising from Cash Transactions) - Budget and Actual - Special Revenue Fund - Sewer Fund	Exhibit IV
Notes to the Financial Statements	
Special Revenue Funds:	
Combining Statement of Assets, Liabilities and Fund Balances (Arising from Cash Transactions)	Schedule A-1
Combining Statement of Revenue, Expenditures and Changes in Fund Balances (Arising from Cash Transactions)	Schedule A-2
Capital Projects Funds:	
Combining Statement of Assets, Liabilities and Fund Balances (Arising from Cash Transactions)	Schedule B-1
Combining Statement of Revenue, Expenditures and Changes in Fund Balances (Arising from Cash Transactions)	Schedule B-2

Exhibit I

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1991

	Governmental Fund Types			Fiduciary Fund Type	Account Groups	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Agency - Lovullo Fund	General Long-Term Debt	
<u>ASSETS</u>						
Cash - Checking - Note 2	\$333,677	\$ 26,165	\$ 0	\$ 0	\$ 0	\$359,842
Cash - Savings - Note 2	100,674	57,650	41,754	4,578	0	204,656
Due from Other Funds	10,669	0	0	0	0	10,669
Loans Receivable - Note 3	0	166,012	0	0	0	166,012
Reimbursements Receivable	2,560	0	0	0	0	2,560
Amount to be Provided for Retirement of General Long-Term Debt	0	0	0	0	100,000	100,000
TOTAL ASSETS	\$447,580	\$249,827	\$ 41,754	\$4,578	\$100,000	\$843,739
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Withholdings Payable	\$ 22	\$ 102	\$ 0	\$ 0	\$ 0	\$ 124
Due to School District	515,660	0	0	0	0	515,660
Due to Other Funds	0	10,669	0	0	0	10,669
Due to Developers	0	0	0	4,578	0	4,578
Due to Economic Development Administration - Note 4	0	65,490	0	0	0	65,490
Deferred Revenue - Note 5	0	100,522	0	0	0	100,522
Notes Payable - Note 6	0	0	0	0	100,000	100,000
Total Liabilities	515,682	176,783	0	4,578	100,000	797,043
Fund Balances:						
Restricted - Note 7	0	55,652	0	0	0	55,652
Unrestricted:						
Designated - Note 8	14,060	17,392	41,754	0	0	73,206
Undesignated	(82,162)	0	0	0	0	(82,162)
Total Fund Balances/ (Deficits)	(68,102)	73,044	41,754	0	0	46,696
TOTAL LIABILITIES AND FUND BALANCES	\$447,580	\$249,827	\$ 41,754	\$4,578	\$100,000	\$843,739

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
 COMBINED STATEMENT OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 (ARISING FROM CASH TRANSACTIONS)
 ALL GOVERNMENTAL FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1991

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Revenue:				
Property Taxes	\$661,188	\$ 0	\$ 0	\$ 661,188
Interest and Penalties	27,072	0	0	27,072
State of Vermont	65,635	0	0	65,635
Interest Income	9,184	7,079	1,343	17,606
Miscellaneous Receipts	40,629	1,476	1,000	43,105
Charges for Services	57,089	228,171	0	285,260
Licenses, Fees & Fines	13,722	3,815	0	17,537
Loan Principal Repayment	0	2,408	0	2,408
Total Revenue	<u>874,519</u>	<u>242,949</u>	<u>2,343</u>	<u>1,119,811</u>
Expenditures:				
General Government	257,549	0	0	257,549
Highway	343,303	0	0	343,303
Sewer	0	191,624	0	191,624
Auxiliary Services	49,754	0	0	49,754
Recreation	16,828	0	0	16,828
Law Enforcement	21,211	0	0	21,211
Interest	21,723	0	0	21,723
Paving	55,000	0	0	55,000
Appropriations - Note 10	89,469	0	0	89,469
Town Debt Principal	20,000	0	0	20,000
Equipment	0	0	15,318	15,318
Planning	266	0	0	266
Total Expenditures	<u>875,103</u>	<u>191,624</u>	<u>15,318</u>	<u>1,082,045</u>
Excess/(Deficiency) of Revenue Over Expenditures	(584)	51,325	(12,975)	37,766
Other Financing Sources/(Uses):				
Operating Transfers In	7,366	0	30,000	37,366
Operating Transfers Out	(20,000)	(17,366)	0	(37,366)
Total Other Financing Sources/(Uses)	<u>(12,634)</u>	<u>(17,366)</u>	<u>30,000</u>	<u>0</u>
Excess/(Deficiency) of Revenue and Other Financing Sources Over Expenditures and Other Financing Uses	(13,218)	33,959	17,025	37,766
Fund Balances/(Deficit) - January 1, 1991 - Note 9	<u>(54,884)</u>	<u>39,085</u>	<u>24,729</u>	<u>8,930</u>
Fund Balances/(Deficit) December 31, 1991	<u>\$ (68,102)</u>	<u>\$ 73,044</u>	<u>\$ 41,754</u>	<u>\$ 46,696</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue:			
Property Tax	\$649,019	\$661,188	\$ 12,169
State Aid Highway	56,000	52,070	(3,930)
Crash	0	6,384	6,384
Railroad Tax	1,500	1,493	(7)
Sewer Administration	12,000	12,000	0
Ordinary Fines	1,000	5,688	4,688
Solid Waste	750	1,890	1,140
Clerk Fees	9,000	11,149	2,149
Zoning	3,500	3,734	234
Copier	500	498	(2)
Dog Licenses	1,000	1,023	23
Treasurer Salary School	10,435	10,576	141
Interest	5,000	9,184	4,184
Town Hall Rent	2,400	2,400	0
Liquor License	800	745	(55)
Dog Fines	150	100	(50)
Delinquent Tax Interest/Penalty	10,000	27,072	17,072
Act 200 Planning	5,000	0	(5,000)
Forest Fires	500	0	(500)
Permits	0	705	705
Fuel Reimbursement	1,000	989	(11)
Phone Reimbursement	250	415	165
Miscellaneous	5,000	16,965	11,965
Recreation Playgroup	10,000	8,257	(1,743)
Recreation-Summer	2,000	1,709	(291)
Town Clerk Other	0	221	221
Chapel Street Reimbursement	0	14,679	14,679
Town Hall Friends	0	4,960	4,960
Westway Mall Drainage	0	18,425	18,425
Total Revenue	<u>786,804</u>	<u>874,519</u>	<u>87,715</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Expenditures:			
Tax Abatements	\$ 500	\$ 1,791	\$ (1,291)
Notes and Interest	38,600	41,723	(3,123)
General Administration	152,757	161,306	(8,549)
Insurance	75,102	67,064	8,038
Town Highway	219,200	207,730	11,470
Trucks and Maintenance	28,600	24,475	4,125
Auxiliary Services	52,700	49,754	2,946
Recreation	24,750	16,828	7,922
Town Hall	18,400	17,047	1,353
Town Garage	7,350	5,742	1,608
Law Enforcement	16,000	21,211	(5,211)
County Tax	9,648	8,670	978
Cemeteries	1,000	863	137
Paving	55,000	55,000	0
Appropriations - Note 10	89,469	89,469	0
Bank Charges	0	808	(808)
Act 200 Planning	0	266	(266)
Main Street 4-R	0	42,628	(42,628)
Proctor/Elm Project	0	33,564	(33,564)
Westway Drainage Project	0	36,926	(36,926)
Marble Street	0	1,760	(1,760)
Chapel Street	0	10,478	(10,478)
Total Expenditures	<u>789,076</u>	<u>895,103</u>	<u>(106,027)</u>
Excess/(Deficiency) of Revenue			
Over Expenditures - Note 11	<u>\$ (2,272)</u>	(20,584)	<u>\$ (18,312)</u>
Other Financing Sources/(Uses):			
Transfer from Development Account		829	
Transfer from Sidewalk Fund		<u>6,537</u>	
Total Other Financing		<u>7,366</u>	
Sources/(Uses)			
Excess/(Deficiency) of Revenue			
and Other Financing Sources Over			
Expenditures and Other			
Financing Uses		(13,218)	
Fund Balance/(Deficit) -			
January 1, 1991		<u>(54,884)</u>	
Fund Balance/(Deficit) -			
December 31, 1991		<u>\$ (68,102)</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue:			
User Fees	\$212,001	\$212,001	\$ 0
Miscellaneous	1,000	1,457	457
Sludge Press Fee	10,000	16,170	6,170
Equipment Savings	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>
Total Revenue	<u>228,001</u>	<u>229,628</u>	<u>1,627</u>
Expenditures:			
Salaries	57,916	58,123	(207)
Health Insurance	7,635	7,385	250
Disability Insurance	300	179	121
Workers Compensation	950	950	0
Unemployment	200	215	(15)
Administrative Reimbursement	12,000	12,000	0
FICA	4,431	4,451	(20)
Vehicle Maintenance	3,500	4,769	(1,269)
Vehicle Insurance	3,000	2,486	514
Lab Chemicals	1,200	812	388
Sulfur Dioxide	900	775	125
Chlorine	3,420	2,193	1,227
Plant Maintenance	5,500	3,865	1,635
Plant Insurance	1,126	1,126	0
Pumpstation Maintenance	4,200	843	3,357
Sewer Line Maintenance	5,000	2,746	2,254
Emergency Maintenance	1,500	1,737	(237)
Equipment Savings	10,000	10,000	0
Lab Equipment	1,000	425	575
Contract Services	3,000	1,738	1,262
Vehicle Fuel	2,000	1,953	47
Heating Fuel	2,000	1,207	793
Telephone	1,360	1,181	179
Office Supplies	200	51	149
Miscellaneous	3,000	3,008	(8)
Sludge Management	30,500	32,194	(1,694)
Retirement	2,488	2,601	(113)
Uniforms	884	895	(11)
Boiler/Machine Insurance	1,145	1,194	(49)
Flood Insurance	629	639	(10)
Pine Hill Upgrade	10,000	11,740	(1,740)
Plant - CVPS	20,000	17,158	2,842
Due to General Account - Note 15	16,217	0	16,217

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
(ARISING FROM CASH TRANSACTIONS)
BUDGET AND ACTUAL
SPECIAL REVENUE FUND - SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Expenditures/(Cont'd):			
Elm Street	\$ 5,000	\$ 5,609	\$ (609)
Harrison Avenue	1,800	1,509	291
Barnes Street	1,000	748	252
Baxter Street	450	1,101	(651)
Clarendon Avenue	1,200	873	327
Main Street	1,000	610	390
Thrall Avenue	200	206	(6)
Fairview Avenue	<u>150</u>	<u>179</u>	<u>(29)</u>
Total Expenditures	<u>228,001</u>	<u>201,474</u>	<u>26,527</u>
Excess of Revenue Over Expenditures	<u>\$ 0</u>	28,154	<u>\$ 28,154</u>
Fund Balance/(Deficit) - January 1, 1991 - Note 9		<u>(12,767)</u>	
Fund Balance - December 31, 1991		<u>\$ 15,387</u>	

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of West Rutland, Vermont operates under a selectmen/town manager form of government and provides the following services: public safety, highways and streets, sewage treatment, community development, recreation, public improvements, planning and zoning, and general administrative services.

The Town, for financial purposes, includes all of the funds and account groups relevant to the operations of the Town of West Rutland. The financial statements presented herein do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the Town of West Rutland.

The financial statements of the Town include those of separately administered organizations that are controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoptions, taxing authority, funding and appointment of the respective governing board.

The accounting policies of the Town of West Rutland, Vermont conform to generally accepted accounting principles as applicable to governments, except as noted below. The following is a summary of the more significant policies.

A. FUND ACCOUNTING

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into four (4) generic fund types and two (2) broad fund categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Trust Funds).

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

Note 1: FIDUCIARY FUNDS
(Cont'd)

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the Town as an agent for individuals, private organizations other governments and/or other funds. These include Expendable Trust, Nonexpendable Trust and Agency Funds. These financial statements include an Agency Fund. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements on the basis of cash receipts and disbursements, consequently, certain revenue and related assets are recognized when received rather than when earned, and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred.

C. FIXED ASSETS AND LONG-TERM LIABILITIES

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. The General Fund is accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. The reporting fund balance (net current assets) is considered a measure of "available spendable resources". The operating statement presents increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net of current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the General Fund type operations (general fixed assets) should be accounted for in the General Fixed Assets Account Group.

The Town of West Rutland, Vermont does not maintain the historical cost information needed for establishment of a statement of General Fixed Assets.

Because of their spending measurement focus, expenditure recognition for Governmental Fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as Governmental Fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

Note 1: D. OPERATING TRANSFERS
(Cont'd)

Operating transfers are legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

E. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW

Total Columns on Combined Statements - Overview are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Note 2: CASH

The cash deposits in the Town accounts as of December 31, 1991 consisted of the following:

	<u>Bank Balance</u>	<u>Book Balance</u>
Insured (FDIC)	\$128,739	\$126,058
Uninsured, Not Collateralized by Bank	<u>429,810</u>	<u>438,440</u>
	<u>\$558,549</u>	<u>\$564,498</u>

Note 3: LOANS RECEIVABLE

Loan Receivable consists of the following at December 31, 1991:

Loan Receivable, Daamen, Inc., Due September, 2007, at 6% Interest, Secured by a Mortgage	\$ 66,012
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Loan Receivable, to West Rutland Neighborhood Housing Services (NHS) with the express purpose of reloaning to individuals or entities for Community Development purposes. In exchange for revolving loan fund and project management services provided to the Town by NHS, the Town agrees that any and all interest accruing from either loan repayments or funds available to be loaned shall be specifically assigned to NHS in support of the above referenced services.	<u>\$100,000</u>
--	------------------

Total Loans Receivable	<u>\$166,012</u>
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TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

Note 4: DUE TO ECONOMIC DEVELOPMENT ADMINISTRATION

This fund was established by Economic Development Administration (EDA) Grant Funds awarded to West Rutland in 1984. A loan of \$75,000 was made to Daamen, Inc. at 6% for 20 years, of which \$65,490 is to be paid back to EDA upon payment of the Daamen Loan. The remainder of the loan will be available to the Town to reloan.

Note 5: DEFERRED REVENUE

Special Revenue Funds:

Deferred Revenue in the Industrial Development Revolving Loan Fund consists of the difference between the loan receivable from Daamen Inc. as described in Note 2 and the amount owed back to EDA.

	\$ 522
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Deferred Revenue in the Community Development Fund consists of Grant funds loaned out as described in Note 2

	<u>100,000</u>
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Total	<u>\$100,522</u>
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Note 6: NOTES PAYABLE

Notes Payable at December 31, 1991 consist of the following:

Notes Payable

Note Payable to Vermont National Bank.
Interest at 5.9%, Due January 5, 1992,
will refinance with Principal Payments
of \$20,000 per year.

	\$100,000
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Total Notes Payable	<u>\$100,000</u>
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The annual requirements to amortize the general long-term debt are:

Year Ending <u>December 31,</u>	Debt <u>Retirement</u>
1992	\$ 20,000
1993	20,000
1994	20,000
1995	20,000
1996	<u>20,000</u>
Total	<u>\$100,000</u>

This note was refinanced on January 15, 1992 and is now due July 15, 1992 with a carrying amount of \$80,000 at 4.75%.

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

Note 7: RESTRICTED FUND BALANCE

The Restricted Fund Balance in the Special Revenue Funds is as follows:

Restricted for Industrial Development Revolving Loan Fund	\$29,406
Restricted for Sewer Impact Fund	<u>26,246</u>
Total Restricted Fund Balance	<u>\$55,652</u>

Note 8: DESIGNATED FUND BALANCES

The Designated Fund Balances in the Special Revenue and Capital Project Funds are as follows:

General Fund

Designated for Planning	\$ 4,435
Designated for Computer	3,471
Designated for Westway Stabilization	<u>6,154</u>
Total General Fund	<u>\$14,060</u>

Special Revenue Funds

Designated for Sewer Fund Expenses	\$15,387
Designated for West Rutland Development Fund Expenses	1,998
Designated for Community Development Expenses	<u>7</u>
Total Special Revenue Funds	<u>\$17,392</u>

Capital Project Funds

Designated for Handicapped Accessibility Fund Expenses	\$ 1,037
Designated for Equipment Fund Expenses	23,367
Designated for Sewer Equipment Fund Expenses	<u>17,350</u>
Total Capital Project Funds	<u>41,754</u>
Total Designated Fund Balances	<u>\$73,206</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

Note 9: SEWER EQUIPMENT FUND

The Town has elected to reflect the activity of the Sewer Equipment account as a separate fund. The effect of this reclassification is as follows:

	<u>Sewer Fund</u>	<u>Other Special Revenue Funds</u>	<u>Total Special Revenue Funds</u>
Fund Balance/(Deficit) - January 1, 1991 - As Previously Reported	\$ (32)	\$51,852	\$ 51,820
Reclassification of Sewer Equipment Account as a Separate Fund	<u>(12,735)</u>	<u>0</u>	<u>(12,735)</u>
Fund Balance/(Deficit) - January 1, 1991 - As Reclassified	<u>\$(12,767)</u>	<u>\$51,852</u>	<u>\$ 39,085</u>

	<u>Sewer Equipment Fund</u>	<u>Other Capital Projects Funds</u>	<u>Total Capital Projects Funds</u>
Fund Balance - January 1, 1991 - As Previously Reported	\$ 0	\$11,994	\$11,994
Reclassification of Sewer Equipment Account as a Separate Fund	<u>12,735</u>	<u>0</u>	<u>12,735</u>
Fund Balance - January 1, 1991 - As Reclassified	<u>\$12,735</u>	<u>\$11,994</u>	<u>\$24,729</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

Note 10: APPROPRIATIONS

Appropriations paid from the General Fund in 1991 were approved at the town meeting as follows:

<u>Article</u>	<u>Appropriation</u>	<u>Amount</u>
7	Rutland Mental Health Services, Inc.	\$ 3,147
8	Southwestern Vermont Area Agency on Aging	1,000
9	Rutland County Retired Senior Volunteer Program	375
10	Rutland Area Visiting Nurse Association, Inc.	4,500
12	Rutland Regional Ambulance Service	15,397
14	Fire District #1	64,550
16	Alcohol and Drug Prevention Program	500
	Total	<u>\$ 89,469</u>

Note 11: BUDGETED DEFICIT - GENERAL FUND

The Town of West Rutland budgeted \$2,272 of the prior year's Fund Surplus as an expenditure. This results in the current year's budgeted deficiency of revenue over expenditures of \$2,272 to use up that surplus.

Note 12: PROPERTY TAXES

Property taxes are due in three equal installments, on May 15, August 15, and become delinquent on November 16. The Town of West Rutland, Vermont bills and collects its own property taxes and also taxes for the School District, Sewer, Fire Protection and Appropriations. Town tax revenue is recognized when cash is received. For the fiscal year ended December 31, 1991, the tax rate is as follows:

School	1.1368
Town General Highway	.5708
Westway Stabilization	.0069
Fire Protection	.0730
Services	.0250
Paving	<u>.0622</u>
Total Tax Rate/Per \$100 of Assessed Valuation	<u>1.8747</u>

TOWN OF WEST RUTLAND, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1991

Note 13: RETIREMENT PLAN

All employees of the Town of West Rutland, who have been employed for one year and are required to join, are covered under the State of Vermont Municipal Employees' Retirement Plan. One employee contributes 3% of gross wages, while the Town contributes 4.2%. All others contribute 5% while the Town contributes 5.6%.

The Town of West Rutland pays all costs accrued each year for the plan. The premise of this plan is to provide a retirement plan covering municipal employees at a uniform state-wide contribution rate based upon an actuarial valuation of all State of Vermont municipal employees. Activity in this plan is done in the aggregate, not by municipality. Due to the nature of this pension plan, net assets available for benefits as well as present value of vested and nonvested plan benefits are not determinable.

The Town contribution for 1991 was \$10,811.

Note 14: BUCKET LOADER LEASE

On November 12, 1991 the Town entered into a lease with John Deere Leasing Co. for a loader. Twelve monthly payments of \$3,991.67 with 0% interest are due over the next year.

Note 15: DUE TO GENERAL ACCOUNT

The Town budgeted an amount which was due to the General Fund in the amount of \$16,217. This amount represents an amount to pay off a general fund loan from the previous year.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
DECEMBER 31, 1991

	Sewer Fund	Sidewalk Fund	West Rutland Development Fund	Industrial Development Revolving Loan Fund	Community Development Fund	Sewer Impact Fund	Totals (Memorandum Only)
<u>ASSETS</u>							
Cash - Checking	\$26,058	\$ 0	\$ 0	\$ 0	\$ 107	\$ 0	\$ 26,165
Cash - Savings	0	0	1,998	29,406	0	26,246	57,650
Loans Receivable - Note 3	0	0	0	66,012	100,000	0	166,012
TOTAL ASSETS	\$26,058	\$ 0	\$1,998	\$95,418	\$100,107	\$26,246	\$249,827
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:							
Due to Economic Development Administration - Note 4	\$ 0	\$ 0	\$ 0	\$65,490	\$ 0	\$ 0	\$ 65,490
Deferred Revenue - Note 5	0	0	0	522	100,000	0	100,522
Due to General Fund	10,569	0	0	0	100	0	10,669
Withholding Payable	102	0	0	0	0	0	102
Total Liabilities	10,671	0	0	66,012	100,100	0	176,783
Fund Balances:							
Restricted - Note 7	0	0	0	29,406	0	26,246	55,652
Unrestricted - Designated - Note 8	15,387	0	1,998	0	7	0	17,392
Total Fund Balances	15,387	0	1,998	29,406	7	26,246	73,044
TOTAL LIABILITIES AND FUND BALANCES	\$26,058	\$ 0	\$1,998	\$95,418	\$100,107	\$26,246	\$249,827

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED DECEMBER 31, 1991

	<u>Sewer Fund</u>	<u>Sidewalk Fund</u>	<u>West Rutland Development Fund</u>	<u>Industrial Development Revolving Loan Fund</u>	<u>Community Development Fund</u>	<u>Sewer Impact Fund</u>	<u>Totals (Memorandum Only)</u>
Revenue:							
Interest Income	\$ 0	\$ 282	\$ 147	\$ 1,249	\$ 0	\$ 1,361	\$ 3,039
User Fees	212,001	0	0	0	0	0	212,001
Sewer Fees	0	0	0	0	0	3,815	3,815
Miscellaneous	1,457	0	12	0	7	0	1,476
Sludge Fee	16,170	0	0	0	0	0	16,170
Loan Repayment - Interest	0	0	0	4,040	0	0	4,040
Loan Repayment - Principal	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,408</u>	<u>0</u>	<u>0</u>	<u>2,408</u>
Total Revenue	<u>229,628</u>	<u>282</u>	<u>159</u>	<u>7,697</u>	<u>7</u>	<u>5,176</u>	<u>242,949</u>
Expenditures:							
Maintenance	13,960	0	0	0	0	0	13,960
Salaries	58,123	0	0	0	0	0	58,123
Benefits	7,564	0	0	0	0	0	7,564
Workmen's Compensation	950	0	0	0	0	0	950
Unemployment	215	0	0	0	0	0	215
Administrative Reimbursement	12,000	0	0	0	0	0	12,000
FICA	4,451	0	0	0	0	0	4,451
Insurance	5,445	0	0	0	0	0	5,445
Chemicals	3,780	0	0	0	0	0	3,780
Lab Equipment	425	0	0	0	0	0	425
Telephone	1,181	0	0	0	0	0	1,181

Contract Services	1,738	0	0	0	0	0	1,738
Fuel	3,160	0	0	0	0	0	3,160
Office Supplies	51	0	0	0	0	0	51
Miscellaneous	3,008	0	150	0	0	0	3,158
Uniforms	895	0	0	0	0	0	895
Sludge Management	32,194	0	0	0	0	0	32,194
Retirement	2,601	0	0	0	0	0	2,601
Line Maintenance	<u>39,733</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,733</u>
Total Expenditures	<u>191,474</u>	<u>0</u>	<u>150</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>191,624</u>
Excess of Revenue Over Expenditures	38,154	282	9	7,697	7	5,176	51,325
Other Financing Sources:							
Operating Transfers In	0	0	0	0	0	0	0
Operating Transfers Out	<u>(10,000)</u>	<u>(6,537)</u>	<u>(829)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(17,366)</u>
Total Operating Transfers	<u>(10,000)</u>	<u>(6,537)</u>	<u>(829)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(17,366)</u>
Excess/(Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	28,154	(6,255)	(820)	7,697	7	5,176	33,959
Fund Balances/(Deficit) - January 1, 1991 - Note 9	<u>(12,767)</u>	<u>6,255</u>	<u>2,818</u>	<u>21,709</u>	<u>0</u>	<u>21,070</u>	<u>39,085</u>
Fund Balances - December 1, 1991	<u>\$ 15,387</u>	<u>\$ 0</u>	<u>\$ 1,998</u>	<u>\$ 29,406</u>	<u>\$ 7</u>	<u>\$ 26,246</u>	<u>\$ 73,044</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
DECEMBER 31, 1991

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Total (Memorandum Only)
<u>ASSETS</u>				
Cash - Savings	\$1,037	\$17,350	\$23,367	\$41,754
TOTAL ASSETS	<u>\$1,037</u>	<u>\$17,350</u>	<u>\$23,367</u>	<u>\$41,754</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balances:				
Designated - Note 8	1,037	17,350	23,367	41,754
TOTAL LIABILITIES AND FUND BALANCES	<u>\$1,037</u>	<u>\$17,350</u>	<u>\$23,367</u>	<u>\$41,754</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WEST RUTLAND, VERMONT
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
(ARISING FROM CASH TRANSACTIONS)
FOR THE YEAR ENDED DECEMBER 31, 1991

	Handicapped Accessibility Fund	Sewer Equipment Fund	Equipment Fund	Total (Memorandum Only)
Revenue:				
Interest Income	\$ 37	\$ 612	\$ 694	\$ 1,343
Donation	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
Total Revenue	<u>1,037</u>	<u>612</u>	<u>694</u>	<u>2,343</u>
Expenditures:				
Equipment	<u>0</u>	<u>5,997</u>	<u>9,321</u>	<u>15,318</u>
Total Expenditures	<u>0</u>	<u>5,997</u>	<u>9,321</u>	<u>15,318</u>
Excess/(Deficiency) of Revenue Over Expenditures	1,037	(5,385)	(8,627)	(12,975)
Other Financing Sources:				
Operating Transfers In	<u>0</u>	<u>10,000</u>	<u>20,000</u>	<u>30,000</u>
Excess of Revenue and Other Financing Sources Over Expenditures	1,037	4,615	11,373	17,025
Fund Balances - January 1, 1991 - Note 9	<u>0</u>	<u>12,735</u>	<u>11,994</u>	<u>24,729</u>
Fund Balances - December 31, 1991	<u>\$1,037</u>	<u>\$17,350</u>	<u>\$23,367</u>	<u>\$ 41,754</u>

The accompanying notes are an integral part of this financial statement.

**WEST RUTLAND
DEVELOPMENT PROMOTION ACCOUNTS**

	Regular Savings	Time Savings	Total
Opening Balance			
January 1, 1991	\$160.68	\$2,642.80	\$2,803.48
Interest Earned		\$147.33	\$147.33
Bank Credit Memo	\$12.00		\$12.00
Total	\$172.68	\$2,790.13	\$2,962.81
Disbursements			
Travel Info Council	\$112.00		\$112.00
Bank Service Charge	\$24.00		\$24.00
Gen'l Acct (CVPS DEVEL)		\$829.04	\$829.04
Total Disbursements	\$136.00	\$829.04	\$965.04
Balance December 31, 1991	\$36.68	\$1,961.09	\$1,997.77

**LANDFARMING ESCROW ACCOUNT
(Michael Lovullo/Mead Street)**

This account has been established as part of an agreement between Michael Lovullo, the Town of West Rutland, and the State of Vermont to assure that fuel oil contaminated soil removed from the Lovullo property on Mead St. is properly landfarm processed at the former town landfill. When the processing is completed, the town will use the approximately 1000 cy of decontaminated soil for part of the final landfill closure cover material.

	1991	1990
Opening Balance January 1	\$4,302.34	\$7,500.00
Interest	\$275.40	\$622.07
Total	\$4,577.74	\$8,122.07
Partial Release of Funds		\$3,819.83
Balance December 31	\$4,577.74	\$4,302.24

SUMMARY OF CAPITAL EQUIPMENT ACCOUNT

	1991	1990
Opening Balance January 1	\$11,994.47	\$16,262.01
Deposit from Gen'l Acc't	\$20,000.00	\$15,000.00
Interest	\$693.82	\$693.55
TOTAL	\$32,688.29	\$31,955.56
Disbursements		
Sander Int'l		\$1,604.79
Ford One Ton		\$18,356.30
One Ton Lights	\$402.00	
Pressure Washer	\$936.00	
Loader Pymts	\$7,983.34	
TOTAL DISBURSEMENTS	\$9,321.34	\$19,961.09
Ending Balance December 31	\$23,366.95	\$11,994.47

SIDEWALK ACCOUNT

This account was established with 1989 budgeted funds for repair and replacement of deteriorated sidewalks. 1990 budgeted funds were added to fund a significant sidewalk improvement project in the summer of 1991. New sidewalks were constructed in 1991 on Proctor and Elm Streets in conjunction with the Post Office Drainage Project.

	1991	1990
Opening Balance	\$6,234.19	\$3,000.00
Deposit	\$0.00	\$3,000.00
Interest	\$302.89	\$234.19
Total	\$6,537.08	\$6,234.19
Disbursement		
Proctor/Elm Street Sidewalks	\$6,537.08	\$0.00
Balance *	\$0.00	\$6,234.19

* Account Closed 9/11/91

WEST RUTLAND INDUSTRIAL DEVELOPMENT
REVOLVING LOAN FUND

BALANCE SHEET
DECEMBER 31

Assets

Savings Account (Mortgage Pymts)	\$29,405.59	\$21,709.14
Principal Receivable	<u>65,177.15</u>	<u>67,633.83</u>
Total Assets	\$94,582.74	\$89,342.97

Liabilities

Repayment due EDA	<u>\$65,490.00</u>	<u>\$65,490.00</u>
Total Liabilities	\$65,490.00	\$65,490.00
Fund Balance 12/31	<u>\$29,092.74</u>	<u>\$23,852.97</u>
Total Liabilities & Fund Balance	\$94,582.74	\$89,342.97

N.B. This fund was established by EDA grant funds awarded to West Rutland in 1984. \$75,000.00 was loaned to Daamen, Inc. at 6% for 20 years. \$65,490.00 plus interest must be repaid to the EDA. The remainder of the total mortgage payments will be available to the town and WRDC for loan.

TOWN OF WEST RUTLAND
December 31, 1991
BALANCE SHEET

ASSETS

CASH - Checking Account	\$322,306.77
CASH - Savings Account (CD)	\$100,673.66
DEPOSIT IN TRANSIT (Del. Taxes Collected)	\$11,370.45

DELINQUENT TAXES RECEIVABLE

1991	\$116,163.65
Prior Years	\$5,331.11
TOTAL Delinquent Taxes Receivable	<u>\$121,494.76</u>

OTHER RECEIVABLES

Due From State of Vermont (Oil Collection)	\$1,556.25
Due from State of Vermont (T.R.A.C.E.)	\$1,004.18
Due from Sewer Account	<u>\$11,000.00</u>

TOTAL ASSETS	\$569,406.07
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LIABILITIES AND FUND BALANCE

Balance Due School District	\$516,026.25
Due to State of Vermont (WH Tax)	\$22.68
Designated Fund Balance: Planning (Act200)	\$4,435.00
Computer	\$3,471.00
Westway Stabilization	<u>\$6,154.17</u>

TOTAL LIABILITIES	<u>\$530,109.10</u>
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Fund Balance 12/31	\$39,296.97
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TOTAL LIABILITIES AND FUND BALANCE	\$569,406.07
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**TOWN OF WEST RUTLAND
PROPOSED 1992 BUDGET**

REVENUES

Code	Item	91 Budget	12/31/91 Actual	over/ (under)	92 Proposed
	Fund Balance	\$2,271	\$2,271		\$39,297
	Property Taxes	\$504,549	\$504,549		\$502,279
2016	Highway Aid	\$56,000	\$52,070	(\$3,930)	\$53,632
2017	CRASH(TRACE)		\$5,380	\$5,380	
2018	Railroad Tax	\$1,500	\$1,493	(\$7)	\$1,493
2019	Sewer Admin	\$12,000	\$12,000		\$15,000
2020	Ordinance Fines	\$1,000	\$5,688	\$4,688	\$1,000
2022	Solid Waste	\$750	\$334	(\$416)	\$500
2025	Clerk Fees	\$9,000	\$11,149	\$2,149	\$10,000
2026	Zoning Fees	\$3,500	\$3,734	\$234	\$3,500
2027	Copier	\$500	\$498	(\$2)	\$500
2028	Dog Licenses	\$1,000	\$1,023	\$23	\$1,000
2029	Sch Treas Sal	\$10,435	\$10,576	\$141	\$10,576
2030	Interest	\$5,000	\$8,511	\$3,511	\$5,000
2032	Town Hall Rent	\$2,400	\$2,400		\$1,200
2034	Liquor Licenses	\$800	\$745	(\$55)	\$800
2036	Dog Fines	\$150	\$100	(\$50)	\$150
2038	Del Tax Int & Pen	\$10,000	\$27,072	\$17,072	\$12,000
2040	Act 200 Planning	\$5,000		(\$5,000)	
2042	VSAC Recreation				
2045	Forest Fires	\$500		(\$500)	\$500
2046	Permits		\$705	\$705	\$200
2050	Fuel Reimbursements	\$1,000		(\$1,000)	
2052	Phone Reimbursements	\$250	\$415	\$165	\$250
2054	Miscellaneous	\$5,000	\$21,737	\$16,737	\$6,000
2060	Recreation Playgroup	\$10,000	\$8,257	(\$1,743)	\$9,000
2065	Recreation Summer	\$2,000	\$1,709	(\$291)	\$2,000
2070	Town Clerk Other		\$221	\$221	
2094	Development Account		\$829	\$829	
2096	Town Hall Friends		\$4,990	\$4,990	
2098.1	Sidewalk Account	\$6,537	\$6,537	\$0	
2093	Chapel Street	\$13,500	\$14,679	\$1,179	
2098	Westway Drainage (Contract w/ Mall)	\$36,925	\$36,925		
	TOTAL REVENUE	\$197,018	\$242,048	\$45,029	\$173,598

TOWN OF WEST RUTLAND
PROPOSED 1992 BUDGET
GENERAL AND HIGHWAY FUNDS

Code	Item	91 Budget	12/31/91 Actual	(Over)/Under 92 Proposed	92 Proposed
9000	TAX ABATEMENTS	\$500		\$500	\$500
NOTES					
9010	TOWN DEBT PRINCIPAL	\$20,000	\$20,000		\$20,000
Subtotal/IDebt & Abate		\$20,500	\$20,000	\$500	\$20,500
ADMINISTRATION					
3010.1	MANAGER'S SALARY	\$32,584	\$32,584		\$34,539
3010.2	MANAGER'S EXPENSE	\$2,000	\$2,000		\$2,000
3020.1	TREASURER'S SALARY	\$14,101	\$14,101		\$14,101
3020.2	TREASURER'S EXPENSE	\$500	\$500		\$500
3025.1	TOWN CLERK SALARY	\$15,730	\$15,730		\$16,723
3025.2	TOWN CLERK SUPPLIES	\$1,600	\$1,105	\$495	\$1,600
3025.2	NEW COPIER				\$4,326
3025.2	FACSIMILE				\$1,254
3025.2	ROLLER SHELVING				\$1,685
3035	TOWN OFFICIALS EXPENSE	\$500	\$352	\$148	\$500
3040.1	LISTING	\$4,800	\$4,968	(\$168)	\$5,600
3041.1	SELECTMEN SALARIES	\$2,750	\$2,750		\$2,860
3042.1	PLANNING/ZONING	\$2,000	\$1,191	\$809	\$3,000
3043.1	ZONING ADMINISTRATOR	\$7,865	\$7,865		\$8,180
3044.1	HEALTH OFFICER	\$966	\$966		\$1,005
3045.1	BOOKKEEPER/SECRETARY	\$19,843	\$19,843		\$20,946
3046.1	AUDITING	\$5,400	\$6,460	(\$1,060)	\$5,800
3047.1	ELECTIONS	\$1,300	\$2,480	(\$1,180)	\$2,100
3048	TAX BILLING	\$150	\$453	(\$303)	\$200
3079	DATA PROCESSING	\$4,500	\$1,029	\$3,471	\$4,500
3050	LEGAL FEES	\$6,500	\$4,749	\$1,751	\$8,000
3051	ENGINEERING SERVICE	\$2,000	\$3,340	(\$1,340)	\$2,000
3052.2	OFFICE SUPPLIES	\$1,800	\$1,924	(\$124)	\$1,800
3052.2	COPIER	\$575	\$558	\$17	\$250
3052.3	TELEPHONE	\$2,250	\$2,553	(\$303)	\$2,250
3052.2	POSTAGE	\$2,040	\$1,823	\$217	\$2,040
3052.2	TOWN REPORT	\$2,288	\$2,537	(\$249)	\$2,334
3052.3	ADVERTISING	\$3,200	\$1,563	\$1,637	\$2,800
3054	DELINQ. TAX EXPENSE	\$500	\$6,199	(\$5,699)	\$500
3056	REGIONAL PLANNING	\$500	\$500		\$500

Code	Item	91 Budget	12/31/91 Actual	(over)/under	Proposed 1992
3060	VLCT DUES	\$1,013	\$1,013		\$1,077
3065	MISCELLANEOUS	\$4,500	\$16,552	(\$12,052)	\$4,500
3067	BCA/STATE BOARD	\$7,000	\$3,577	\$3,423	
3070	TOWN FARM WATER	\$2,000	\$305	\$1,695	\$2,000
	Subtotal/Administration	\$152,755	\$161,570	(\$8,815)	\$161,468
TOWN HIGHWAYS					
	5105 EQUIPMENT SAVINGS	\$20,000	\$20,000		\$20,000
5110.1	LABOR	\$65,800	\$67,253	(\$1,453)	\$68,622
5115	SALT	\$20,000	\$23,648	(\$3,648)	\$24,000
5120	SAND	\$8,400	\$8,454	(\$54)	\$8,600
5125	CULVERTS	\$5,500	\$5,463	\$37	\$5,665
5130	GRAVEL	\$20,000	\$16,250	\$3,750	\$20,000
5134	HOT MIX	\$2,500	\$47	\$2,453	\$2,500
5135	RESURFACING	\$35,000	\$20,449	\$14,551	\$35,000
5140	CHLORIDE	\$3,000	\$3,954	(\$954)	\$3,090
5145	COLD PATCH	\$8,000	\$10,010	(\$2,010)	\$10,000
5150	ROADSIDE MOWING	\$1,200	\$253	\$947	\$1,000
5155	TREE WORK	\$1,000	\$375	\$625	\$1,000
5160	TRAFFIC SIGNS	\$800	\$1,412	(\$612)	\$1,500
5165	TOOLS & MISCELLANEOUS	\$2,000	\$1,326	\$674	\$2,000
5170	EQUIPMENT RENTAL	\$12,000	\$12,026	(\$26)	\$12,360
5175	EQUIPMENT PURCHASE	\$500	\$529	(\$29)	\$500
5180	BRIDGES		\$322	(\$322)	\$4,000
5190	CHANNEL MAINTENANCE	\$3,000	\$5,449	(\$2,449)	\$10,000
5192	SIDEWALK REPAIR	\$6,000	\$6,000		\$6,000
5194	STREET CLEANING	\$4,500	\$4,509	(\$9)	\$4,635
5195	MARBLE STREET GRANT		\$1,761	(\$1,761)	
5197	WESTWAY MALL DRAINAG	\$36,926	\$36,926	(\$1)	
5198	PROCTOR/ELM PROJECT	\$6,537	\$33,565	(\$27,028)	
5196	CHAPEL STREET	\$13,500	\$10,478	\$3,022	
	Subtotal/Town Highways	\$276,163	\$290,459	(\$14,297)	\$240,472
TRUCKS AND MAINTENANCE					
	5355 GAS,OIL & DIESEL	\$11,000	\$7,321	\$3,679	\$10,000
	5360 REPAIR PARTS	\$6,000	\$7,571	(\$1,571)	\$6,000
	5365 OUTSIDE REPAIRS	\$5,000	\$2,577	\$2,423	\$4,500
	5370 TIRES, CHAINS & BATTERII	\$3,500	\$4,676	(\$1,176)	\$3,500
	5375 PLOW BLADES	\$1,500	\$775	\$725	\$1,500
	5380 TOOLS & EQUIPMENT	\$1,000	\$1,556	(\$556)	\$1,300
	5385 RADIOS	\$600		\$600	\$500
	Subtotal/Trucks & Maintenance	\$28,600	\$24,476	\$4,124	\$27,300

Code	Item	91 Budget	12/31/91 Actual	(Over)/Under	Proposed 1992
TOWN GARAGE					
5555.7	FUEL OIL	\$2,500	\$1,026	\$1,474	\$2,500
5560.2	REPAIRS	\$4,000	\$3,255	\$745	\$2,000
5565.3	TELEPHONE	\$600	\$893	(\$293)	\$650
5570.7	CVPS	\$250	\$568	(\$318)	\$600
Subtotal/Town Garage		\$7,350	\$5,742	\$1,608	\$5,750
INSURANCE					
5210.1	BC/BS	\$16,902	\$18,650	(\$1,748)	\$22,532
5212.1	FICA	\$14,919	\$14,993	(\$74)	\$15,398
5214	VEHICLES	\$13,000	\$5,095	\$7,905	\$6,000
5216	WORKERS COMP	\$7,055	\$7,961	(\$906)	\$8,000
5218	PUBLIC LIABILITY & BLDG	\$8,000	\$6,911	\$1,089	\$7,400
5220	RETIREMENT	\$6,181	\$8,209	(\$2,028)	\$8,195
5222	UNEMPLOYMENT COMP	\$545	\$429	\$116	\$1,019
5224	DISABILITY/LIFE	\$700	\$806	(\$106)	\$850
5226	BOND	\$1,100	\$205	\$895	\$400
5228	PUBLIC OFFICIALS LIABIL	\$2,200	\$1,933	\$267	\$2,200
5229	LAW ENFORCEMENT LIAB	\$4,500	\$1,871	\$2,629	\$4,500
Subtotal/Insurance		\$75,102	\$67,064	\$8,038	\$76,494
AUXILLIARY SERVICES					
5410	STREET & TRAFFIC LIGHTS	\$31,000	\$31,788	(\$788)	\$32,500
5415	SOLID WASTE MANAGEME	\$12,000	\$8,387	\$3,613	\$12,000
5420	LIBRARY	\$8,500	\$9,000	(\$500)	\$9,500
5425	HUMANE SOCIETY/ANIMAL	\$600	\$478	\$122	\$600
5430	MEMORIAL DAY	\$100	\$100		\$100
5440	FOREST FIRES	\$500		\$500	\$500
Subtotal/Auxiliary Services		\$52,700	\$49,754	\$2,946	\$55,200
RECREATION					
6350.7	CVPS	\$400		\$400	\$400
6355.1	LABOR	\$5,300	\$4,842	\$458	\$5,459
6360.2	SUPPLIES	\$2,550	\$2,749	(\$199)	\$2,600
6361	PLAYGROUP	\$10,000	\$5,985	\$4,015	\$9,000
6365	FACILITY MAINTENANCE	\$6,000	\$3,152	\$2,848	\$6,000
6370	DISC JOCKEY	\$400		\$400	\$400
6375	LITTLE LEAGUE	\$100	\$100		\$100
Subtotal/Recreation		\$24,750	\$16,828	\$7,922	\$23,959

Code	Item	91 Budget	12/31/91 Actual	(Over)/Under	Proposed 1992
TOWN HALL					
	6115 CLEANING SERVICE	\$3,500	\$2,464	\$1,036	\$2,600
	6120.7 CVPS	\$2,900	\$3,271	(\$371)	\$3,400
	6125 ENERGY CONSERVATION	\$1,200	\$375	\$825	\$1,200
	6130 MISCELLANEOUS	\$2,000	\$1,592	\$408	\$2,000
	6133 CARPET & PAINT	\$1,800	\$5,567	(\$3,767)	\$1,800
	6135.7 FUEL OIL	\$4,000	\$2,641	\$1,359	\$4,000
	6137 ELECTRICAL	\$3,000	\$1,137	\$1,863	\$3,000
	Subtotal/Town Hall	\$18,400	\$17,047	\$1,353	\$18,000
Code	Item	91 Budget	12/31/91 Actual	(Over)/Under	Proposed 1992
	6210.1 OFFICER SERVICES	\$16,000	\$21,211	(\$5,211)	
	6210.1 PATROL				\$11,520
	6210.2 SPECIAL EVENTS				\$1,728
	6210.3 MILEAGE				\$2,048
	6210.4 EQUIPMENT				\$1,000
	6210.5 TELEPHONE				\$700
	6210.6 TRAINING				\$575
	6210.7 D.A.R.E. PROGRAM				\$1,088
	Subtotal/Law Enforcement	\$16,000	\$21,211	(\$5,211)	\$18,659
COUNTY TAX					
	6450 COUNTY TAX	\$9,648	\$8,670	\$978	\$8,879
	Subtotal/County Tax	\$9,648	\$8,670	\$978	\$8,879
INTEREST					
	7610 TAX ANTICIPATION	\$9,000	\$13,863	(\$4,863)	\$10,000
	7620 TOWN DEBT	\$9,600	\$7,861	\$1,739	\$7,500
	Subtotal/Interest	\$18,600	\$21,724	(\$3,124)	\$17,500
CEMETERIES					
	8650 MAINTENANCE	\$1,000	\$863	\$137	\$1,000
	Subtotal/Cemeteries	\$1,000	\$863	\$137	\$1,000
	GRAND TOTAL	\$701,568	\$705,407	(\$3,839)	\$675,182

DETAIL OF MISCELLANEOUS REVENUE AND EXPENSES

The following information is presented to clarify the actual revenue and expenditures categorized as "miscellaneous" in the town budget.

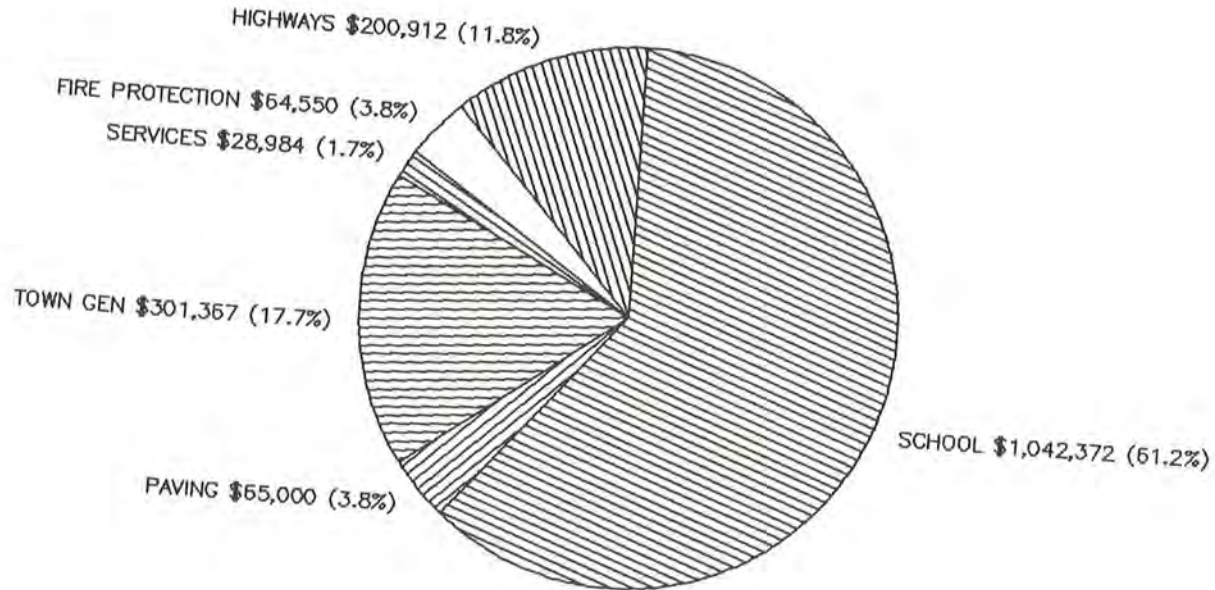
MISCELLANEOUS REVENUE (CODE 2054)

Insurance Refunds	\$3,208.22
WRFD # 1	\$591.43
Town Report Reimbursements (School & WRFD)	\$1,476.04
Election Reimbursements	\$2,250.51
Tax Sale Redemptions	\$4,653.27
BC/BS	\$1,645.38
Legal Fees (Elnicki Settlement)	\$1,500.00
Town of Ira	\$640.00
State of Vermont (133 Maint.)	\$636.75
Diesel Tax Refund	\$989.99
Development Account (CVPS)	\$829.04
School Gate Reimbursement	\$630.00
Miscellaneous	<u>\$2,686.21</u>
TOTAL	\$21,736.84

MISCELLANEOUS EXPENSES (CODE 3065)

Tax Overpayments	\$1,594.47
Petty Cash	\$700.00
Reminder Fliers	\$576.76
Commercial Drivers Licenses	\$844.00
School Gate	\$1,532.88
CVPS/Development	\$871.85
Tax Stabilization (Westway Mall)	\$6,154.17
Tax Appeals (M.P. Bailey Assoc.)	\$1,820.00
On Site Septic Program	\$500.00
Miscellaneous	<u>\$1,958.14</u>
TOTAL	\$16,552.27

TOWN OF WEST RUTLAND
1992 PROPOSED AMOUNTS TO BE TAXED



WASTEWATER TREATMENT PLANT REPORT

1991 was another year of zero discharge permit violations for your Wastewater Treatment Facility. Also we are pleased to report that our continued schedule of preventive maintenance has resulted in no major equipment breakdowns or failures during the year. Three major construction projects on the collection system were completed. The first was a relocation of the "force main" on Elm Street. The relocation was required to accommodate the new mall/Post Office drainage system that was installed in the spring. The construction was accomplished without disruption to the users of the system. The second project was the installation of new manholes and sewer main to serve the Balch Estates development on Clark Hill. This sewer line is currently privately owned but was built to town and state specifications with the intent that the town will ultimately assume ownership. The third project involves the upgrade of the Pine Hill sewer system. Four new manholes were installed in 1991 with another ten slated for installation in 1992. Completion of this project will bring the Pine Hill system into compliance with state regulations and allow connections of more new homes. We also continued our policy of manhole and line rehabilitation in conjunction with town paving projects. 1991's major efforts were on Proctor, Elm and Main Streets.

We are continuing to seek certification of farm fields in West Rutland and Ira for land application of the residuals of the treatment process called sludge. We completed the engineering and technical requirements for certification and the state has held a hearing on the draft certificate. However, the State Agency of Natural Resources has become so entangled in its own process and regulations that the issuance of final certifications is painfully slow. Meanwhile we continue to assist other towns with laboratory and sludge management services as our own schedule permits.

We are still recognized as one of the best operated Wastewater Treatment Facilities in Vermont and have been nominated again for the national EPA plant excellence award to be awarded in 1992. We hope that we will be able to include the award in next year's town report !

We thank you for your support and cooperation in helping us to maintain our high standards of operation.

Respectfully,

Wayne Tracey, Chief Operator
Edward Tracey, Assistant Chief Operator

TOWN OF WEST RUTLAND
1992 SEWER BUDGET

REVENUE					
CODE	ITEM	91 BUDGET	ACTUAL 12/31/91	over/(under)	92 BUDGET
2140	Cash Balance	\$3,005.68	\$26,058	\$23,052	\$26,058
2150	Transfers(User Fees)	\$202,001.00	\$202,001		\$219,870
2400	Sludge Applic		\$4,039	\$4,039	
2450	Sludge Press	\$10,000.00	\$11,081	\$1,081	
2500	Misc Rec'ts	\$1,000.00	\$1,000		
3300	Equip Savings	\$5,000.00		(\$5,000)	
2151	Pine Hill Adj.	\$10,000.00	\$10,000		
TOTAL REVENUE		\$231,006.68	\$254,179	\$23,172	\$245,928
EXPENDITURES					
CODE	ITEM	91 BUDGET	PROJ 12/31/91	(over)/under	92 BUDGET
0110	Salaries	\$57,916.00	\$58,123	(\$207)	\$59,048
0111	Health Ins	\$7,635.00	\$7,385	\$250	\$12,833
0112	Disability Ins	\$300.00	\$179	\$121	\$300
0113	Workers Comp	\$950.00	\$950		\$950
0114	Unemp Ins	\$200.00	\$216	(\$16)	\$300
0120	Admin Reimb	\$12,000.00	\$12,000		\$15,000
0130	FICA	\$4,431.00	\$4,451	(\$20)	\$4,517
0135	VMERS	\$2,488.00	\$2,602	(\$114)	\$2,956
0138	Uniforms	\$884.00	\$895	(\$11)	\$754
0140	Vehicle Maint	\$3,500.00	\$4,769	(\$1,269)	\$4,500
0141	Vehicle Ins	\$3,000.00	\$2,486	\$514	\$2,486
0150	Lab Chemicals	\$1,200.00	\$812	\$388	\$1,000
0151	Chlorine	\$3,420.00	\$2,193	\$1,227	\$2,800
0152	Sulfur Dioxide	\$900.00	\$775	\$125	\$900
0160	Plant Maint	\$5,500.00	\$3,865	\$1,635	\$5,000
0160.1	Plant Ins	\$1,126.00	\$1,126		\$1,126
0160.2	Boiler/Mach Ins	\$1,145.00	\$1,194	(\$49)	\$1,194
0160.3	Flood Ins	\$629.00	\$639	(\$10)	\$639
0161	Pump Sta Maint	\$15,000.00	\$11,675	\$3,325	\$13,000
0163	Sewer Line Mt	\$5,000.00	\$2,746	\$2,254	\$5,000
0170	Emergency Maint	\$1,500.00	\$1,737	(\$237)	\$1,750
0180	Lab Equip	\$1,000.00	\$425	\$575	\$1,000
0185	Equip Svgs	\$10,000.00	\$10,000		\$10,000
0190	CV/PS/Plant	\$20,000.00	\$17,158	\$2,842	\$18,874
0200	Contract Svc	\$3,000.00	\$1,738	\$1,262	\$3,000
0210	Fuel Vehicles	\$2,000.00	\$1,953	\$47	\$2,000
0211	Fuel Heating	\$2,000.00	\$1,207	\$793	\$2,000
0220	Telephone	\$1,360.00	\$1,181	\$179	\$1,300
0230	Office Supplies	\$200.00	\$51	\$149	\$200
0240	Miscellaneous	\$3,000.00	\$8,008	(\$5,008)	\$3,000
0245	Sludge Mgt	\$30,500.00	\$32,194	(\$1,694)	\$27,500
0246	Due to Gen Acct	\$16,217.00	\$16,217		\$11,000
0248	Pine Hill Proj.	\$10,000.00	\$11,740	(\$1,740)	\$30,000
TOTAL EXPENDITURES		\$228,001.00	\$222,691	\$5,310	\$245,928
USER FEE		\$216.22			\$223.33

SEWER EQUIPMENT SAVINGS ACCOUNT

	1991	1990
Opening Balance January 1	\$12,735.60	\$6,486.59
Receipts		
Voted Budget	\$10,000.00	\$10,000.00
Interest	\$611.84	\$369.32
Sale of Nissan		\$600.00
TOTAL	\$23,347.44	\$17,455.91
Disbursements		
Blower Motors		\$916.69
Garage Floor		\$1,250.00
Overhead Door		\$1,430.00
Garage Furnace		\$1,123.62
Trench Box (WRFD # 1)	\$2,398.75	
John Deere Tractor	\$2,662.20	
Pressure Washer (1/2)	\$936.00	
TOTAL DISBURSEMENTS	\$5,996.95	\$4,720.31
Balance December 31	\$17,350.49	\$12,735.60

SEWER CAPITAL IMPROVEMENT ACCOUNT

	1991	1990
Opening Balance January 1	\$21,068.39	\$18,974.79
Deposits	\$3,815.00	\$3,840.00
Interest	\$1,362.28	\$1,628.60
Total	\$26,245.67	\$24,443.39
Disbursements		
Refunds		\$3,375.00
Balance 12/31	\$26,245.67	\$21,068.39

UNCOLLECTED PROPERTY TAXES
December 31, 1991

<u>NAME</u>	<u>PREVIOUS YEARS</u>	<u>1990</u>	<u>1991</u>
Ames, William			\$4,991.11
Baker, Daniel & Anita			1,719.73
Bartlett, Philip J.			298.56
Biathrow, Howard & Deborah*			1,519.39
Bliss, Gerald & Pamela*			5,078.56
Boyce, Raymond & Elizabeth			1,770.35
Brewster (Spaulding, Tina)**			239.13
Brown, Richard & Gertrude*		144.13	862.36
Bullock, Wm. & Donna			3,685.09
Butler, Bill & Tina			287.95
Butler, Bill & Tina			1,106.07
Collins, Jack (Ferguson)**			65.80
Considine, Josephine			1,299.80
Cornelius, Robert & Barbara			397.44
Cota (Grandchamp, Henry)*			1,144.72
Dauphinais, Joseph & Janice			1,434.15
Dlugasz, Duane & Susan			1,585.38
Dolphin, Anthony & Mary **			1,972.81
Dorman, Richard & Cecilia			1,232.94
Dorman, Richard & Cecilia			2,661.33
Dunchus, Donald G.*			2,213.40
Duprey, Steven & Nancy			1,261.67
Elnicki, F P Inc.			1,164.19
Elnicki, F P Inc.			5,892.81
Farley, David & Linda			1,830.34
Fowler, Kathleen & Deborah		439.18	1,693.48
Gage, Susan			1,108.58
Gawet, Marie			2,673.95
Greene, Isabel & James**			83.22
Grembowicz (Marble Street Enterprises)			2,140.29
Grembowicz (Marble Street Enterprises)			1,506.02
Hart, Richard & Eleanor*			1,521.01
Harte, Rose & Michael			794.12
Haven, Micah & Lorena			1,537.25
Heck, Virginia			2,139.66
Hickory, Robert & Linda			442.27
Holden, Richard & Carolyn	89.98		
Kearney, Wm. & Jean			285.40
Lefter, Kevin & Kelly*			689.89
Lehman, James & Louise**			1,612.87
McCullough, Peter & Wendy			965.47
McDermott, Karen			2,277.77
McDermott, Karen			1,609.75
McDermott, Karen			1,962.20
McDermott, Karen			3,588.20
McMahon, Martin & Cynthia*			1,112.33
Montagno, Thomas			1,447.90
Moore, Thomas			792.25
Nartowicz, Joseph & Carol		398.67	1,650.37

UNCOLLECTED PROPERTY TAXES - continued

<u>NAME</u>	<u>PREVIOUS YEARS</u>	<u>1990</u>	<u>1991</u>
Nightingale, Walter & Lynn**			36.97
O'Connor, Christopher			731.13
Parker, Elmer Estate			140.60
Patterson, Douglas & Marilyn			2,259.64
Pellerin, Daniel*		448.49	1,237.93
Peterson, John & Diane**			351.54
Pierce, Carlton & Deborah**			686.45
Pillon, Jeffrey & Patrick		435.90	1,262.30
Pillon, Patrick & Dale			489.73
Poczobut, Thomas & Cynthia			340.00
Prevendoski, Charles & Mary*			1,266.17
Proctor Gas Inc.			309.33
Ray, Mary & John		114.25	1,257.92
Rogers, John & MaryAnn			3,647.55
Rorden, Harold & Nadine*			1,287.35
Rutland Storage Trailers			9,214.15
Ryan, Richard & Marie			2,205.28
Sherman, Cecil			631.77
Smith, Dennis	106.90		
Springer, Neil & Hannah			954.05
Tomkalski, Robert & Pamela			581.74
Williams, Ronald & Beth*			1,717.85
Wysolmerski, Sigismund			564.28
Yale, Nathan & Darla			1,000.00
Total	<u>\$196.88</u>	<u>\$1,980.62</u>	<u>\$111,523.06</u>

UNCOLLECTED PERSONAL PROPERTY TAXES

December 31, 1991

Daamen, Inc.**			\$1,592.35
Elnicki, F P Inc.	56.37		231.77
Evergreen Amusement Inc.			65.61
Green Mountain Awning			67.04
Green Mountain Collision			56.24
Perry, Ralph	8.40	9.08	
Pettit, Lawrence	2,802.18		
Phils Discount Center			27.18
Proctor Gas Inc.			1,431.71
Rutland Kawasaki		258.25	266.53
Rutland Storage Trailers			341.53
Silver Fox Inn*			544.34
St. Peter, Stuart	19.33		
Turn of the Century Barber Shop**			16.29
Total	<u>\$2,886.28</u>	<u>\$267.33</u>	<u>\$4,640.59</u>

* Paying Agreement ** PAID IN FULL AS OF REPORT PUBLICATION

WEST RUTLAND FREE LIBRARY CORPORATION

Expense and Income Statement as of December 31, 1991

Checking

Balance on Hand December 31, 1990	\$ 1,347.80
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Deposits

Proctor Memorial Fund	3,973.00
Town of West Rutland	9,000.00
Transferred from Savings	10,746.00
Dr. C.B. Ross Memorial Fund CD Interest	2,000.00
Harriet Ross Estate Interest	553.84
Community Room Rentals	765.00
Miscellaneous	<u>107.56</u>

Total Deposits	\$27,145.40
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Disbursements

Wages and Services	\$11,793.11
Fuel	3,069.14
Electricity	852.05
Telephone	618.99
Books	3,571.09
Magazines	772.75
Insurance	930.00
Payroll Taxes	812.38
Water Rent	165.00
Contributions	15.40
Supplies and Postage	241.79
Safe Deposit and Post Office Box Rent	31.00
Maintenance and Repairs	409.68
Equipment	450.00
Sewer	216.22
Petty Cash	75.00
Children's Events	35.00
State Library Dues	25.00
Community Room Rental Refunds	20.00
Advertising	55.78
Bank Handling Charge	<u>7.02</u>

Total Disbursements	\$24,166.40
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Balance on Hand December 31, 1991	\$4,326.80
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WEST RUTLAND FREE LIBRARY CORPORATION

SPECIAL ACCOUNTS

Dr. C. B. Ross Memorial Fund(CD) (Principal is non-expendable)

Balance on Hand December 31, 1990	\$33,227.13
<u>Deposits</u>	
1991 Interest	<u>\$ 2,521.73</u>
Total Deposits	\$ 2,521.73
<u>Withdrawals</u>	
Transferred to Checking	2,000.00
Transferred to Savings	<u>642.66</u>
Total Withdrawals	\$ 2,642.66
Balance on Hand December 31, 1991	\$33,106.20

Harriet Ross Bequest(CD) (Principal restricted to the purchase of books and furnishings)

Balance on Hand December 31, 1990	\$50,000.00
<u>Deposits</u>	
1991 Interest	<u>3,595.41</u>
Total Deposits	\$ 3,595.41
<u>Withdrawals</u>	
Transferred to Savings	<u>2,816.60</u>
Total Withdrawals	\$ 2,816.60
Balance on Hand December 31, 1991	\$50,778.81

WEST RUTLAND FREE LIBRARY CORPORATION

Harriet Ross Bequest(CD) (Principal restricted to the purchase of books and furnishings)

Balance on Hand December 31, 1990	\$ 0.00
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Deposits

Balance of Harriet Ross Bequest	55,000.00
1991 Interest	<u>667.16</u>

Total Deposits	\$55,667.16
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Withdrawals

Transferred to Savings	<u>\$ 667.16</u>
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Total Withdrawals	\$ 667.16
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Balance on Hand December 31, 1991	55,000.00
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Savings

Balance on Hand December 31, 1990	\$ 6,647.86
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Deposits

Interest from Dr. C.B. Ross CD	642.46
Interest from Harriet Ross Bequest CD	2,816.60
Final Interest from Harriet Ross Bequest	667.16
1991 Interest	<u>145.62</u>

Total Deposits	\$ 4,271.84
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Withdrawals

Transferred to Checking	<u>10,746.00</u>
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Total Disbursements	\$10,746.00
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Balance on Hand December 31, 1991	\$ 173.70
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WEST RUTLAND PLANNING COMMISSION
1991

The Planning Commission had a busy and productive year. Much of our time was spent on administrative matters such as site plan and subdivision reviews and hearings, and on enforcement issues. We revised the section of the Zoning Regulations covering signs to make the regulation less restrictive and confusing.

The West Rutland Town Plan expires in November of this year. In preparation for revising the plan we sent a questionnaire to all homes in town. This questionnaire was designed to show us the vision of the West Rutland of the future in your eyes. The number of responses and the thought that went in to them was far better than we had expected. We are now tabulating the answers to use as we proceed with the new plan. The Commission thanks you for your help.

As we get into the detailed revision of the plan, we will be working on specific areas, such as transportation, facilities and utilities, land use, and housing. During this phase we will be forming subcommittees to work on specific areas. Anyone interested in working on a committee should contact a member of the Planning Commission. Your help is needed and will be appreciated.

There were some personnel changes on the Commission this year. Long time member Leo Digangi retired. We thank Leo for his many years of hard work. We were pleased to welcome three new members this year, and for the first time in recent memory the commission is at full strength. The new members are Detlef Hansen, Greg Cox and Dennis Lincoln.

For The Planning
Commission

William Harvey Chairman
Judy Bloomer
Merritt Budd
Greg Cox
Frank Gorham
Detlef Hansen
Brian Harrington
Dennis Lincoln
Dan Pratt

WEST RUTLAND PUBLIC LIBRARY
THE SIXTY-THIRD ANNUAL REPORT
YEAR ENDING DECEMBER 31, 1991

<u>BOOKS</u>	<u>1991</u>	<u>1990</u>
In the library January 1, 1991	8,500	8,824
Number of books acquired during 1991	226	599
Number of books discarded	1	923
Number of books in the library Jan. 1, 1991	8,725	8,500

CIRCULATION OF BOOKS AND PERIODICALS

ADULT	3,040	2,752
JUVENILE	2,881	2,630
Largest daily circulation	66	57
Smallest daily circulation	1	1
Average daily circulation	16	19
Number of registration	103	45
Number of days open	294	276
Number of periodicals subscribed to	23	23
Number of books borrowed from the Regional Library	281	179

The Community Rooms were used 18 times during the year by various clubs and private parties.

Library Hours are: Mon-Fri 1:30 - 5:00 - Sat 9:00 - 1:00

The Community Rooms are available for rent by contacting the librarian.

Mary White
Librarian

ZONING ADMINISTRATRIX'S REPORT

I processed 72 permits in 1991. This is about the same as last year. The breakdown of these permits is as follows:

5 Change of use	6 Demolitions
14 Decks	6 Land Subdivisions
2 Commercial Additions	3 Mobile Homes
6 Signs	2 Commercial Buildings
4 Single Family Homes	6 Residential Additions
3 Fences	4 Garages
2 Swimming Pools	9 Miscellaneous Permits

A Zoning Permit is required if you are planning to build new, destroy a structure, add on to an existing building or change the use of a building or land.

As of March 7, 1989, Certificate of Occupancy or Use has to be issued on all new construction before any use or occupancy of the structure. Remember when your project is complete, call the Zoning Officer at 438-2204 who will visit the site to verify and confirm compliance with the Town's Zoning Ordinance,

If you have any questions on zoning, please feel free to call me at 438-2204. My office hours are 8:00 AM to 4:00 PM or by appointment if these times are inconvenient for you.

Respectfully submitted,

Jayne L. Pratt
Zoning Administratrix

CAROUSEL PLAYSCHOOL REPORT

The Carousel Playschool is a playgroup for 3 and 4 year olds, and is totally funded by the parents of the children who attend. It is under the direction of the West Rutland Recreation Program and located in the West Rutland School. We presently have eleven children in our morning program on Mondays and Fridays, and twelve children join us in the afternoon on Mondays, Wednesdays and Fridays. I welcome any comments or suggestions regarding this program.

Submitted by
Gail O'Brien, Director

Income

Tuition (Paid by Parents)	<u>\$8,083.00</u>
Total Income	<u>\$8,083.00</u>

Expenses

Salaries (Director and 2 assistants)	\$6,398.00	
Supplies	700.00	
Liability Insurance	264.00	
Advertising	50.00	
Mailing	15.00	<u>\$7,427.00</u>

<u>Balance</u>	<u>\$ 656.00</u>
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CONSTABLE'S REPORT 1991

West Rutland Police Officers continued to provide part-time law enforcement services to the residents of our town during 1991. This year saw a slight drop in total incidents reported, but an increase in the seriousness of those incidents. A summary of incidents handled by your officers follows; but in reviewing these statistics, you should remember that a significant number of additional incidents were handled by the Vermont State Police when West Rutland Officers were not available.

Public safety required cooperation among all of the emergency service organizations. We would like to extend our thanks for assistance provided by the Vermont State Police, Rutland County Sheriff's Department, Rutland City Police Department, West Rutland Fire Department, Regional Ambulance Service, and the many other agencies we have called upon during the year.

Our thanks are also extended to Town Manager William Finger and our Board of Selectmen who have supported our efforts throughout the year.

Finally, we would like to take this opportunity to remind the residents of West Rutland that we each have full-time occupations which limit our abilities to respond to incidents at times. We appreciate your patience and cooperation during 1991 and stand ready to face the challenges that 1992 will bring.

Statistics

Assaults	2	Motor Vehicle Violations	263
Burglary	4	Child Restraint	14
Larceny	8	Speeding	132
Stolen Vehicle	2	Suicides	1
Theft of Services	2	Medical Assist	2
Vandalism	16	Assist Fire/Ambulance	10
Sex Offenses	1	Assist VT State Police	38
Drug Violations	1	Assist Sheriff's Dept.	1
Driving While Intoxicated	5	Assist Municipal Dept.	2
Possession Malt Beverage	1	Juvenile Disturbance	11
Disorderly Conduct	6	Domestic Disturbance	3
Accident, Injury	1	Noise Disturbance	7
Accident, Property Damage	14	Loitering	10
Alarms	4	Intoxicated Persons	8
Parking Violations	13	Suspicious Persons/Vehicles	
Missing/Runaway Juveniles	3	Activities	23
Found Juveniles	2	Animal Complaints	15

These statistics represent only the period 01/01/91 through 11/30/91 (eleven months). Total reported incidents during this period were 604.

R.J. Elrick, First Constable
James P. Rajda, Second Constable
Linda S. Elrick, Special Officer
Robert F. Geryk, Special Officer
Douglas R. Norton, Special Officer

WEST RUTLAND POLICE PHONE : 438-6114

VITAL STATISTICS

1991

BIRTHS-----22

DEATHS-----22

MARRIAGES---21

Due to the Town's liability exposure because of errors and the possible use of information fraudently, the Vermont Department of Health has recommended against the printing of names in the Vital Statistic Section of the Town Report.

Respectfully submitted,

Jayne L. Pratt
TOWN CLERK

DOG LICENSE REPORT 1991

305 DOGS WERE REGISTERED

3	Licenses issued at	\$2.00	\$6.00
1	License issued at	3.00	3.00
176	Licenses issued at	4.00	704.00
98	Licenses issued at	6.00	588.00
12	Licenses issued at	8.00	96.00
22	Licenses issued at	9.00	198.00
5	Licenses issued at	12.00	60.00

TOTAL COLLECTED AND REMITTED TO TREASURER	\$1,655.00
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-NOTE-

A person who owns or keeps a dog more than six months old shall annually, on or before April 1st cause it to be licensed and shall pay \$4.00 for each neutered male or spayed female dog, \$6.00 for each male dog and \$8.00 for each female dog. If the license fee for any dog is not paid by April 1st, a 50% penalty is added.

Due to the great response last year, we will again be selling dog tags at the March election.

DOG TAGS ARE AVAILABLE NOW! PLEASE COME IN AND AVOID THE RUSH BEFORE APRIL 1ST. THANK YOU!

Respectfully submitted,

Jayne L. Pratt
TOWN CLERK

RUTLAND CENTRAL SUPERVISORY UNION
Annual Report for 1990/91 School Year

Improving student academic performance continues to be the highest priority for the Rutland Central Supervisory Union. Proctor, Rutland Town, and West Rutland School Boards, administrators, and teachers continued to work cooperatively throughout the 1990/91 school year to raise student expectations and performance. The RCSU math and writing tests, which were administered for the second year during the Spring of 1991, did demonstrate improved student performance in these areas. These tests also indicated that there is still content areas within the math and writing curriculum that need more intense instruction if we are to obtain a mastery level for all students.

The reading program revisions were completed for all three schools by the end of the 1990/91 school year. Each school has selected a new text series which promotes the integration of good literature with a basic reading skills program. The Proctor Elementary School staff is designing a new assessment instrument for their reading program. This instrument will provide parents and the school with detailed information about a students' progress in reading and writing. Once completed, we hope to be able to adapt this assessment instrument so that it can be used by Rutland Town and West Rutland.

The Science curriculum for kindergarten through grade eight has been revised. The RCSU Science Committee, under the able leadership of Mort Brown, Proctor High School Science teacher and Mel Loomis, West Rutland High School Science teacher, has selected and implemented a new text series in all three schools. This group has also conducted a number of after school teacher workshops throughout the 1990/91 school year. The workshops emphasized the teaching of science through hands-on experimentation. The Science committee is presently working on developing a RCSU assessment instrument that will track student progress in meeting the objectives of the required science units. More teacher workshops are planned for the 1991/92 school year,

The Social Studies curriculum is up for review during the 1992/93 school year. During the summer of 1991 a district wide committee of social studies teachers met for two days to develop the content framework for the social studies curriculum. It is our hope to replace social studies text in all three schools starting with the 1992/93 budget year. New social studies materials have not been purchased for over eight years,

With the support of the three communities and through cooperative effort between the communities, we were able to continue to provide students with a variety of fine arts, physical education, home economics, industrial arts, and technology courses. We have also been actively involved with the Stafford Technical Center's efforts to restructure their program to meet the needs of students who will be pursuing further technical education or moving into the world of work.

It is evident to all of us who have worked on curriculum change over the past three years that there is a need to involve parents and the community if real

change is to occur in education. The base that we have developed can and should be the starting point for a community discussion of what are the critical skills that a student should have mastered upon completion of high school. Given our limited financial resources and the rapid changes in today's world of work, we must discuss and rethink the role of the schools and the outcome expectation we will have for students for the 21st century.

Business Manager's Report

The Economic problems facing us all is an ongoing concern of the business side of education. Responsible management of funds and a close eye on the budget are necessities of daily life. This is achieved by the cooperation of all members of the education team. Budgets are prepared with input from many sources. School board members, the Superintendent of Schools, teachers, support staff, administrators, interested taxpayers, and information from the Vermont Department of Education are all part of the process. The final budget is closely scrutinized and approved by the School Board prior to presentation to the taxpayers for vote. Once the budget is passed, each person in the system has the responsibility to see that his/her area is maintained within the budget guidelines as closely as possible. Town Treasurers manage the funds of the districts to achieve a good return on investments while guarding the safety of those investments. The business office prepared payments and monitors financial transactions. The Board members and Administrators are kept aware of the status of the budget. The business office also investigates various cost saving opportunities such as bulk purchasing, telephone options, insurance management and benefits management.

Student Educational Services Report

The Rutland Central Supervisory Union is committed to the full implementation of Act 230 for the 1991/92 school year. Act 230 provides for a "comprehensive system of educational services that will result in ALL students succeeding in the regular classroom to the maximum possible". The focus of the past year has been on the development and organization of instructional support systems with an emphasis on creating strong and effective instructional support teams. The Act 230 operating policies and procedures were adopted by each district board in August, 1991. Our continuing challenge for this school year will be to reach and involve all teachers and to actively include parents in the support system of each district school.

During the past year, the faculties and administration have been involved in intensive training activities, both formal and informal. Training experiences have included workshops and coursework in classroom accommodations, transition planning, instructional strategies, integrating study skills into content area classes and effective teaming skills. Participation in these activities has been made possible through monies received from our Act 230 Training Grant. This years' grant will see additional training provided in teaching social skills,

Creative Problem Solving and meeting the needs of children with diverse learning styles. Parents and interested community members will be invited and encouraged to participate in the training activities that will be offered throughout the year.

Our district schools have made tremendous strides toward meeting the challenges brought about by the implementation of Act 230. Because of our committed and hard working Instructional Support Teams, we have been able to serve more students academically, socially and emotionally and have provided faculty with the needed support and technical assistance to work with these students. All of our students now receive their education in the regular classroom. The efforts of the Rutland Central Supervisory Union teams and staff have been recently recognized by the Vermont Commissioner of Education.

Administrators' Report

The 1991/92 school year has been exciting and filled with many achievements and recognitions for the West Rutland School. We have received recognition for our comprehensive programs in the area of drug and alcohol education. We have been recognized state-wide for our work in the area of special education and have set up many innovative programs to expand the options and provide accommodations for high risk students.

Our K-5 elementary grades are using a new reading series. Silver Burdett & Ginn, and the results have been excellent. This purchase was made after a full year of study and review regarding what series would be most beneficial to our children.

Students in grades 1-5 have all been learning about Positive Action, a curriculum to improve self-concept. The program seeks to promote total wellness, competency and healthy lifestyles in each of our students. All students study the same Positive Action concepts, while each grade level follows its own curriculum with the activities, stories, projects and discussions written specifically for students that age.

The middle school staff has worked closely to develop accommodations to help students with study skills and handling social pressures. We are not talking about a middle school theme to address confidence and self-esteem.

The high school curriculum now includes a theater arts class, a psychology class and economics as successful new additions to the offerings. The curriculum for the Life Skills class has been updated and this, in our professional judgements, represents one of the most important experiences that a student will have.

The campus exchange program with Proctor continues in the areas of industrial arts and calculus. We are exploring the opportunities for expanding this model for next year.

Our building improvements have been noteworthy. The improvements in the monitoring of our heating system have resulted in our building being comfortable for the first time in many years. A sincere thank you is extended

to our custodians and to our plant manager, Stan Wos.

The West Rutland School continues to benefit from generous donations from both groups and individuals. It is impossible to mention every one in this report, but the work of the Music Booster Club, Athletic Booster Club, Rotary Club, W.R.E.N. organization, American Legion and the American Legion Auxiliary continue to be outstanding. A sincere thank you is extended to everyone from our staff and students.

The budget process has been difficult and at times painful as we prepare for the 1992/93 school year. Our budget proposal reflects a number of staff reductions. These decisions have been arrived at only after long hours of research and deliberation. We will continue to provide the highest quality education within our capabilities.

I would like to thank our staff and students for their support, excitement, and especially for their caring attitude. They are special in a way that words cannot describe. They make the West Rutland School a system that we all can be proud of. This is also a tribute to the parents and citizens, for your modeling and value systems are important factors in the students' development.

Respectfully submitted,

Paul E. Tracy, Superintendent

Katherine M. Bryant, Business Manager

Jean C. Cotroneo, Director of Student Educational Services

Charles P. Memoe, Principal

David A. Hunt, Associate Principal

Rutland Central Supervisory Union Notice
Handicapped Children
Ages 0-21 Years

The Rutland Central Supervisory Union, Proctor, Rutland Town and West Rutland, in meeting the requirements of its Local Education Agency Plan, is attempting to identify any and all area resident children between the ages of 0-21 years who may be considered handicapped. These children are entitled to receive an education, regardless of handicap, at public expense. It is possible that the Rutland Central Supervisory Union may not be aware of the residence of all handicapped children. If you know of a child who might be eligible for educational services and is not in school, please notify the Director of Student Educational Services, P.O. Box 440, 22 Evelyn Street, Rutland, Vt..05701, or phone 775-4342.

TEACHING PERSONNEL

The list of teachers for the school year 1991-1992 with years of experience, subjects taught and salary is as follows:

<u>Name</u>	<u>Grade or Subject</u>	<u>Salary 1991-1992</u>	<u>Yrs of Exp.</u>
Linda W. Barker	Math/Middle School	\$35,227	22.5
Ruth A. Barker	Guidance, 6-12	28,875	2
Michael J. Caliguiri	Science	31,372	23
Anita L. Carleton	Grade 3	35,227	22
Thomas A. Chamberlain	Guidance, K-5	18,223 (.50)	21
Dawn T. Charron	Business	18,690 (.86)	7.5
Marie P. Coombs	Grade K-1	29,619	12
Elizabeth Cronin	Phys. Ed/Health	23,835	5
Dawn R. Daley	Grade K-1	28,743	12
Kathleen A. Daley	Grade K-1	24,186	8
Lorraine S. Davis	School Nurse	29,794	21
Daniel H. Deuel	Math	31,372	23
Carol A. Dziubek	Chapter I	4,863 (.15)	16
Daniel L. Graves	Vocal Music, K-6	10,165 (.50)	5
Pamela L. Fallon	English	10,603 (.50)	5
Emily F. Feronti	Resource Room	26,815	8
Rosemarie R. Herbert	Grade 2	35,227	21
David A. Hunt	Associate Principal	39,035	27
Kathy J. Jakielski	Speech/Language	28,918	1
Regina A. Jakubowski	Reading	7,569 (28.6)	10
Jane M. Jensen	English/Spanish	35,227	21
Linda T. Johnson	Civics/World History	35,227	26
Robert W. Kennedy	Physical Education	18,928	3
Kathleen P. Kulig	Grade 4	28,918	11
Melvin C. Loomis	Science	27,691	13
Carolyn B. Magwire	Home Economics	31,547	16
Janet M. Marchinkoski	Grade 3	35,227	24
Charles P. Memoe	Principal	46,000	29
Mary P. Ojala	Grade K-1	28,918	11
Christine M. Pawlusiak	Grade K-1	10,341 (.50)	3
David L. Philipsen	Librarian	33,825	18
Frederic A. Remington	Social Studies	35,227	20
Olga J. Robinson	Resource Room	35,227	21
Joseph J. Salengo	Middle School English	35,227	28
Cecelia M. Scott	Grade 2	35,227	28
James G. Simon	High School Art	33,650	21
Michael R. Slattery	Grade 5	35,227	27
Richard H. Smyrski	Middle School/ Social Studies	35,227	30
Gretchen E. Steere	Elementary Art	12,356 (.50)	10
Antonette A. Stickney	Lang./Math	14,109 (.50)	10
Joseph C. Tilden	Drivers Education	14,091 (.40)	23
Paula S. Tordonato	French	7,587 (.33)	1
Robin R. Turner	Language Arts	6,595 (.33)	1
Dawn E. Tyrrell	Music/Band	21,031	6
Grace A. Valente	Grade 4	35,227	24
Carl T. Wener	Grade 6	33,650	20

EXTRA CURRICULAR

Peter Bania	Boys 7th & 8th Grade Basketball	200
Michael Caliguiri	National Honor Society	100
Elizabeth Cronin	Girls Varsity Soccer	1,200
Kathleen Daley	Varsity Cheerleading	1,150
Daniel Deuel	Student Council Advisor	100
Daniel Graves	Special Events/Choral	150
Richard Hart	5th & 6th Grade Soccer	300
Richard Hart	Girls 7th & 8th Grade Basketball	500
Linda Johnson	Senior Class Advisor	200
Thomas Johnson	Boys Varsity Basketball	1,400
Robert Kennedy	Athletic Director/ Winter/Spring	2,400
Robert Kennedy	Jr. High Boys Soccer	600
Robert Kennedy	J.V. Boys Soccer	600
Matthew Kramarz	Boys 7th & 8th Grade Basketball	300
Helen Lambert	Drama Coach	350
Steve Lanpher	Girls Varsity Basketball	800
Earle Goodrich	Girls Varsity Basketball	400
Charles Memoe	Athletic Director/Fall	600
Charles Memoe	7th & 8th Grade Girls Soccer	600
Christine Pawlusiak	Student Council Advisor	100
Michelle Pawlusiak	7th & 8th Grade Cheerleading	500
Diana Peters	J.V. Cheerleading	500
David Philipsen	Audio visual	750
Clark Postemski	5th & 6th Boys Basketball	300
Fred Remington	Senior Class Advisor	200
Jack Rodgers	Boys Jr. Varsity Basketball	700
James Simon	Yearbook	800
Dawn Tyrrell	Music Band/Chorus	350
Michael Caliguiri	Boys Varsity Baseball	1,200
Michael Harte	Girls Varsity Softball	1,200
No Program	Girls J.V. Basketball	
No Program	Cross Country	
Not Yet Hired	Girls 7th & 8th Grade Softball	
Not Yet Hired	Girls J.V. Softball	
Not Yet Hired	Boys 7th & 8th Grade Baseball	
Not Yet Hired	Boys J.V. Baseball	
Not Yet Hired	Weight Coach	

RUTLAND CENTRAL SUPERVISORY UNION

BUDGETS

1990/91 - 1991/92 - 1992/93

CODE	DESCRIPTION	ACTUAL 1990/91	91/92 BUDGET	12/31/91	ESTIMATE 6/30/92	BALANCE	92/93 BUDGET	CHANGE
=====								
RECEIPTS:								
	Cash to Open	2,591	1,629	1,010	1,010	(619)	125	(1,504)
	Assessment Projects							
	Administration	10,000	4,400	4,500	4,500	100	4,400	0
	Audit	4,100	1,950	2,774	2,774	824	1,950	0
	Fiscal Serv. W. Rut.	4,192	4,800	0	4,800	0	4,800	0
	Assessment Districts:							
	Proctor	65,541	68,696	51,848	68,696	0	71,763	3,067
	Rutland Town	65,541	68,696	51,848	68,696	0	71,763	3,067
	West Rutland	65,541	68,696	51,848	68,696	0	71,763	3,067
	Other Income:							
	Consultant Fees	300		128	128	128	0	0
	Misc. Income	37	601	1,479	1,479	878	750	149
	PFP Assessment	1,500	1,500	1,354	1,354	(146)	1,500	0
=====								
	Total Receipts	219,344	220,968	166,789	222,133	1,165	228,813	7,845
=====								
EXPENSES:								
2321 GENERAL ADMINISTRATION								
110	Sal. Superintendent	49,000	51,695	25,847	51,695	0	53,246	1,551
	Stipend	1,500	0	0	0	0	0	0
111	Sal. Admin. Assist	19,839	20,930	10,465	20,930	0	21,558	628
112	Sec./Receptionist	6,370	6,721	6,725	6,721	0	7,916	1,195
113	Sal. Secretary	50	50		50	0	50	0
114	Sal. Treasurer	500	550	550	550	0	600	50
210	Group Health	3,789	4,390	3,359	4,390	0	4,384	(6)
220	F.I.C.A.	5,868	6,116	3,292	6,116	0	6,378	262
230	Group Life Ins.	221	295	166	295	0	285	(10)
240	Retirement	1,303	1,548	963	1,548	0	1,651	103
250	Worker's Comp.	2,167	357	311	346	11	375	18
260	Unemployment	140	130	0	130	0	150	20
270	Tuition Reimb	599	750	0	750	0	750	0
291	Disability Ins	0	378	0	378	0	430	52
300	Audit	6,100	6,500	0	6,500	0	6,500	0
330	Professional Svc.	850	1,000	507	1,000	0	700	(300)
331	Custodian	684	800	24	800	0	800	0
431	Repair & Maint.	41	300	0	300	0	300	0
440	Svc. Contract-Off.	1,832	2,600	737	2,600	0	2,700	100
450	Rent & Utilities	12,300	12,600	6,800	12,600	0	12,900	300
515	Travel	1,579	1,500	1,069	1,700	(200)	1,500	0
516	Conferences	468	600	179	600	0	600	0
521	Ins.-Fire/Liabil.	779	1,000	436	1,000	0	1,000	0
530	Box Rent/Postage	2,476	2,100	1,223	2,300	(200)	2,300	200
531	Telephone	3,730	3,600	1,836	3,700	(100)	3,500	(100)
610	Copy Paper	833	600	418	600	0	600	0
611	Printed Stationary	186	400	140	400	0	300	(100)
612	Office Supplies	3,562	3,324	1,757	3,460	(136)	3,400	76
613	Computer Supplies	1,023	2,000	720	2,000	0	2,000	0
640	Subscriptions	194	200	225	225	(25)	250	50
731	New Furniture	62	300	0	850	(550)	300	0
731	Equipment	8,941	0	0	0	0	0	0
810	Dues	1,209	1,300	1,125	1,125	175	1,200	(100)
850	Contingency	524	500	0	500	0	500	0

RUTLAND CENTRAL SUPERVISORY UNION
BUDGETS
1990/91 - 1991/92 - 1992/93

CODE	DESCRIPTION	ACTUAL 1990/91	91/92 BUDGET	12/31/91	ESTIMATE 6/30/92	BALANCE	92/93 BUDGET	CHANGE
	Water Damage	659	0	0	0	0	0	0
	TOTAL GENERAL ADMIN.	139,378	135,133	68,874	136,159	(1,025)	139,123	3,990
2510	FISCAL SERVICES							
110	Business Manager	24,482	25,829	12,915	25,829	0	26,604	775
111	Bookkeeper	12,138	14,264	7,134	14,264	0	14,692	428
112	Bookkeeper	14,560	15,361	7,686	15,361	0	15,822	461
210	Group Health	9,047	10,635	5,173	10,635	0	12,415	1,780
220	F.I.C.A.	3,915	4,242	2,122	4,242	0	4,370	128
230	Group Life Ins.	313	354	166	354	0	342	(12)
240	Retirement	2,351	3,104	1,430	3,104	0	3,199	95
250	Worker's Comp.	206	194	217	194	0	257	63
260	Unemployment	137	61	0	61	(0)	108	47
270	Tuition Reimb.	372	750	0	750	0	750	0
290	Dental Insurance	0	788	405	788	0	930	142
291	Disability Ins	0	359	0	359	0	368	9
430	Service-Cont. Comp.	3,413	3,500	2,654	3,500	0	3,500	0
515	Travel	411	700	206	700	0	600	(100)
731	Equipment Upgrade	2,130	200	179	200	0	200	0
810	Dues & Fees	150	160	175	175	(15)	200	40
	Debt Svc-Computer	5,333	5,333	2,666	5,333	0	5,333	0
	TOTAL FISCAL SERVICE	78,958	85,834	43,128	85,849	(15)	89,690	3,856
	TOTAL R.C.S.U.	218,336	220,968	112,002	222,008	(1,040)	228,813	7,845
							PERCENT	3.55%

RUTLAND CENTRAL SUPERVISORY UNION
EARLY ESSENTIAL EDUCATION BUDGETS
1990/91 - 1991/92 - 1992/93

CODE	DESCRIPTION	ACTUAL 1990/91	1991/92 BUDGET	ACTUAL 12/31/91	ESTIMATE 6/30/92	BALANCE	1992/93 BUDGET	CHANGE
=====								
RECEIPTS:								
	Cash on Hand 7/1	0	0		(2,220)	(2,220)	2,044	2,044
	State Funds	75,024						
	Local Funds							
	EEEP Assessment							
	Proctor	3,000	18,193	9,193	18,193	0	19,792	1,599
	Rutland Town	3,000	38,845	19,423	38,845	0	37,776	(1,069)
	West Rutland	3,000	29,536	14,768	29,536	0	28,483	(1,053)
	Interest Income	437	1,129	216	1,129	0	1,130	1
	Federal Funds:							
	EHAB Incentive	13,352	13,500		16,200	2,700	16,200	2,700
	Other Income	181	0	0	0		0	0
	Total Receipts	97,994	101,203	43,600	101,683	480	105,425	4,222
=====								
EXPENSES:								
1200	INSTRUCTION							
110	R. Lynam	28,582	30,011	12,697	30,011	0	30,911	900
111	J. Flory	24,807	26,047	11,020	26,047	0	26,828	781
210	Group Health Ins.	5,134	5,956	2,759	5,799	157	6,959	1,003
220	F.I.C.A.	4,084	4,288	1,814	4,288	0	4,417	129
230	Life Ins.	0	0	0	0	0	228	228
250	Workers' comp.	209	258	0	258	0	266	8
260	Unemployment	91	91	0	91	0	91	0
270	Tuition Reimb	300	750	0	750	0	800	50
280	Group Dental Ins	685	788	405	809	(21)	930	142
290	Disability	116	200	0	192	8	370	170
580	Travel/Conference	968	900	155	900	0	900	0
610	Supplies & Mat.	231	300	80	400	(100)	400	100
730	Equipment	1,140	0	0	0	0	300	300
	Total Instruction	66,347	69,589	28,930	69,545	44	73,400	3,810
2152	SPEECH PATHOLOGY							
100	Bartlett/Aide	9,899	8,505	4,622	11,794	(3,289)	8,800	295
111	Speech Path.	16,862	17,705	4,086	10,587	7,118	14,400	(3,305)
210	Group Health Ins.	1,792	1,890	920	1,890	0	4,500	2,610
220	F.I.C.A.	2,047	1,354	666	810	545	1,775	421
250	Workers' comp.	105	95	0	95	0	150	56
260	Unemployment	91	40	0	40	0	50	10
290	Prof. Liab. Ins.	67	75	0	75	0	0	(75)
330	Purchased Prof. Sv	0	0	1,750	2,103	(2,103)	0	0
580	Travel/Conf.	934	450	292	600	(150)	800	350
610	Supplies & Mat.	98	200	61	300	(100)	200	0
	Total Speech Path.	31,895	30,314	12,397	28,293	2,021	30,675	361
2420	EEEP ADMIN. SERVICES							
110	Administrative Svc	150	0	0	0	0	0	0
530	Communications	572	600	227	600	0	600	0
	Total Admin. Svc.	722	600	227	600	0	600	0

RUTLAND CENTRAL SUPERVISORY UNION
EARLY ESSENTIAL EDUCATION BUDGETS
1990/91 - 1991/92 - 1992/93

CODE	DESCRIPTION	ACTUAL 1990/91	1991/92 BUDGET	ACTUAL 12/31/91	ESTIMATE 6/30/92	BALANCE	1992/93 BUDGET	CHANGE
=====	=====	=====	=====	=====	=====	=====	=====	=====
2525	FISCAL SERVICES							
330	Administrative Svc	400	0	0		0	0	0
331	Audit	200	0	0	500	(500)	0	0
	Total Fiscal Svc.	600	0	0	500	(500)	0	0
2540	PLANT MAINT/OPERATION							
450	Preschool rent	650	700	0	700	0	750	50
		650	700	0	700	0	750	50
	TOTAL RCEEE PROGRAM	100,214	101,203	41,554	99,639	1,564	105,425 PERCENT	4,221 4.17%

RUTLAND CENTRAL SUPERVISORY UNION
SPECIAL EDUCATION BUDGETS
1991/92 - 1992/93

CODE	DESCRIPTION	1991/92 BUDGET	12/31/91	ESTIMATE 6/30/92	BALANCE	1992/93 BUDGET	CHANGE
=====							
INCOME:							
CASH 7-1-91:							
	EHAB 94-192	8,433	8,433	8,433	0	0	(8,433)
	ACT 230	768	768	768	0	0	(768)
	BLOCK GRANT	2,162	4,903	4,903	2,741	2,741	579
	SP. ED. LOCAL	843	843	843	0	0	(843)
FEDERAL FUNDS:							
	EHAB-94-142	46,647	0	46,647	0	46,647	0
	89-313 GRANT	8,840	0	8,840	0	8,840	0
STATE FUNDS:							
	ACT 230	6,000	3,000	6,000	0	6,000	0
LOCAL FUNDS:							
	Proctor	10,014	0	10,014	0	11,124	1,110
	Rutland Town	16,946	16,946	16,946	0	18,527	1,581
	West Rutland	11,554	0	11,554	0	12,647	1,093
TOTAL INCOME							
		112,207	34,893	114,948	2,741	106,526	(5,681)
=====							
2300	SPECIAL ED. ADMIN.						
110	Salary-Coordinator	39,035	16,518	39,035	0	40,206	1,171
111	Salary-Secretary	6,689	0	6,689	0	7,916	1,227
210	Health Insurance	6,240	1,813	6,240	0	6,256	16
220	FICA	3,498	1,264	3,498	0	3,681	183
230	Life Insurance	177	55	177	0	172	(5)
240	Retirement	335	0	335	0	435	100
250	Workers' Comp.	206	0	206	0	250	44
260	Unemployment	86	0	86	0	103	17
290	Dental Insurance	536	305	536	0	617	81
530	Communications	400	0	400	0	400	0
540	Advertising	300	158	300	0	300	0
580	Travel/Conferences	2,000	581	2,000	0	2,000	0
610	Materials/Supplies	400	139	400	0	400	0
640	Books/Periodicals	200	0	40	160	200	0
730	Equipment	0	160	160	(160)	200	200
810	Dues/Fees	150	137	150	0	150	0
Total Sp. Ed. Admin.							
		60,252	21,130	60,252	0	63,286	3,034
=====							
SUB GRANTS							
110	Sp/Lang WR	16,000	0	16,000	0	10,000	(6,000)
111	Aide WR	1,316	0	1,316	0	1,000	(316)
112	Aide WR	5,500	0	5,500	0	3,500	(2,000)
113	Aide WR	6,000	0	6,000	0	3,000	(3,000)
114	Aide PR	4,500	0	4,500	0	1,500	(3,000)
115	Aides	0	0	0	0	6,500	6,500
Total Sub Grants							
		33,316	0	33,316	0	25,500	(7,816)

RUTLAND CENTRAL SUPERVISORY UNION
SPECIAL EDUCATION BUDGETS
1991/92 - 1992/93

CODE	DESCRIPTION	1991/92 BUDGET	12/31/91	ESTIMATE 6/30/92	BALANCE	1992/93 BUDGET	CHANGE
	-----	-----	-----	-----	-----	-----	-----
	PURCHASED SERV.						
320	Inservice	6,768	925	6,768	0	6,000	(768)
330	Purch. Serv.	3,000	500	3,000	0	3,000	0
330	Consultant(s)	2,560	864	2,318	242	2,560	0
331	Summer Program	2,500	2,742	2,742	(242)	2,500	0
332	Behavior Sp.	680	0	680	0	680	0
333	OT/PT District	2,131	1,739	2,131	0	2,000	(131)
	-----	-----	-----	-----	-----	-----	-----
	Total Purchased Serv	17,639	6,770	17,639	0	16,740	(899)
	-----	-----	-----	-----	-----	-----	-----
2525	FISCAL SERVICE						
330	Administrative Serv.	500	500	500	0	500	0
370	Audit	500	500	500	0	500	0
	-----	-----	-----	-----	-----	-----	-----
	Total Fiscal Serv	1,000	1,000	1,000	0	1,000	0
	-----	-----	-----	-----	-----	-----	-----
	TOTAL EXPENDITURES	112,207	28,900	112,207	0	106,526	(5,681)
						PERCENT	-5.06%

SILISKI & BUZZELL, P.C.
Certified Public Accountants

Report of Independent Certified Public Accountants

To the Board of School Directors
Town of West Rutland, Vermont School District
West Rutland, Vermont

We have audited the accompanying general purpose financial statements of the Town of West Rutland, Vermont School District as of June 30, 1991, and for the year then ended. These general purpose financial statements are the responsibility of the Town of West Rutland, Vermont School District management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town of West Rutland, Vermont School District has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in the financial report.

In our opinion, except for the effects, if any, of the matter discussed in paragraph three, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Town of West Rutland, Vermont School District as of June 30, 1991 and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended, in conformity with generally accepted accounting principles.

TOWN OF WEST RUTLAND SCHOOL DISTRICT
FISCAL YEAR ENDED JUNE 30, 1991
AUDITORS' REPORT

We have read the audited financial statement report, exhibits and footnotes that were prepared by Siliski & Buzzell, P.C.

We noted that the school district has not maintained a record of its general fixed assets, which are considerable, and recommend that such records be prepared as required by generally accepted accounting principles.

James B. Reynolds
Mary Oczechowski
Beverly Kupferer

Auditors

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and Schedule 1 listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of West Rutland, Vermont School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, such information is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Shirley L. Russell R.

January 10, 1992
Rutland, Vermont
Reg. No. 119

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
AS OF AND FOR THE YEAR ENDED JUNE 30, 1991

TABLE OF CONTENTS

	<u>Page</u>
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS	1 - 2
EXHIBITS	
COMBINED STATEMENTS - OVERVIEW:	
A - Combined Balance Sheet - All Fund Types and Account Groups	3
B - Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	4
C - Statement of Revenues and Expenditures - Budget and Actual - General Fund	5
D - Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balance - All Proprietary Fund Types and Similar Trust Funds	6
E - Combined Statement of Cash Flows - All Proprietary Fund Types and Similar Trust Funds	7
NOTES TO FINANCIAL STATEMENTS	8 - 13
FIDUCIARY FUNDS:	14
F - Combining Balance Sheet - Nonexpendable Trust Funds	15
G - Combining Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Funds	16
SCHEDULES	
1 - Statement of Cash Receipts and Disbursements - Student Activity Funds	17

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

EXHIBIT A

COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1991

	Governmental Fund Types		Proprietary Fund Type	Fiduciary Fund Types	Account Group	Memorandum Only
	General Fund	Debt Service Fund	Enterprise Fund	Trust and Agency Funds	General Long-Term Debt	Total
<u>ASSETS</u>						
CASH						
Petty Cash	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ 300
Checking	117,240	-	3,919	3,036	-	124,195
Savings	-	-	-	1,202	-	1,202
Total Cash	117,540	-	3,919	4,238	-	125,697
INVESTMENTS	-	-	-	24,084	-	24,084
ACCOUNTS RECEIVABLE	113	-	748	-	-	861
INVENTORY	-	-	6,089	-	-	6,089
DUE FROM OTHER FUNDS	211	-	-	444	-	655
AMOUNT TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG-TERM DEBT AND OTHER OBLIGATIONS	-	-	-	-	165,100	165,100
TOTAL ASSETS	\$117,864	\$ -	\$10,756	\$28,766	\$165,100	\$322,486
<u>LIABILITIES AND FUND EQUITY</u>						
LIABILITIES						
Accounts Payable	\$ 8,222	\$ -	\$ -	\$ 4,000	\$ -	\$ 12,222
Due to Other Funds	444	-	211	-	-	655
Other Payroll Withholdings	8,086	-	-	-	-	8,086
Amount Owed to Student Organizations	-	-	-	3,480	-	3,480
Accrued Payroll	172,592	-	1,530	-	-	174,122
Accrued Expenses	1,105	-	1,000	-	-	2,105
Accrued Compensated Absences (Note 3)	-	-	-	-	43,543	43,543
Notes Payable (Note 3)	-	-	-	-	31,557	31,557
General Obligation Bonds Payable (Note 3)	-	-	-	-	90,000	90,000
Total Liabilities	190,449	-	2,741	7,480	165,100	365,770
FUND EQUITY						
Retained Earnings	-	-	8,015	-	-	8,015
Fund Balances (Deficit): (Note 4)	-	-	-	-	-	-
Reserved	-	-	-	21,058	-	21,058
Unreserved:						
Designated	1,215	-	-	228	-	1,443
Undesignated	(73,800)	-	-	-	-	(73,800)
Total Fund Equity	(72,585)	-	8,015	21,286	-	(43,284)
TOTAL LIABILITIES AND FUND EQUITY	\$117,864	\$ -	\$10,756	\$28,766	\$165,100	\$322,486

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 1991

EXHIBIT B

	Governmental Fund Types		Memorandum Only
	General Fund	Debt Service Fund	Total
REVENUES			
Property Taxes	\$ 986,671	\$ -	\$ 986,671
State Aid	815,977	-	815,977
Local Income	253,301	-	253,301
Other Income	40,751	-	40,751
Total Revenues	<u>2,096,700</u>	<u>-</u>	<u>2,096,700</u>
EXPENDITURES			
Regular Instruction	1,177,663	-	1,177,663
Athletics	31,820	-	31,820
Special Education	151,293	-	151,293
Vocational Instruction	36,281	-	36,281
Guidance Service	74,002	-	74,002
Health Services	32,051	-	32,051
Library Services	57,890	-	57,890
General Administration	79,965	-	79,965
School Administration	126,041	-	126,041
Fiscal Services	22,178	-	22,178
Building Maintenance	238,032	-	238,032
Adiological Services	64	-	64
Design and Graphics	890	-	890
Student Transportation	34,358	-	34,358
Crossing Guard	3,992	-	3,992
Debt Service:			
Principal Retirement	-	57,531	57,531
Interest Charges	-	8,784	8,784
Total Expenditures	<u>2,066,520</u>	<u>66,315</u>	<u>2,132,835</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>30,180</u>	<u>(66,315)</u>	<u>(36,135)</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	-	66,315	66,315
Operating Transfers Out	<u>(66,315)</u>	<u>-</u>	<u>(66,315)</u>
Total Other Financing Sources (Uses)	<u>(66,315)</u>	<u>66,315</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(36,135)</u>	<u>-</u>	<u>(36,135)</u>
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	<u>(36,450)</u>	<u>-</u>	<u>(36,450)</u>
FUND BALANCE (DEFICIT) - END OF YEAR	<u>\$ (72,585)</u>	<u>\$ -</u>	<u>\$ (72,585)</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

EXHIBIT C

GENERAL FUND

STATEMENT OF REVENUES AND EXPENDITURES

BUDGET AND ACTUAL

YEAR ENDED JUNE 30, 1991

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	\$ 986,871	\$ 986,671	\$ (200)
State Aid	824,809	815,977	(8,832)
Local Income	285,168	253,301	(31,867)
Other Income	-	40,751	40,751
Total Revenues	2,096,848	2,096,700	(148)
EXPENDITURES			
Regular Instruction	1,167,636	1,177,663	(10,027)
Athletics	37,700	31,820	5,880
Special Education	134,947	151,293	(16,346)
Vocational Instruction	32,000	36,281	(4,281)
Guidance Service	73,294	74,002	(708)
Health Services	32,315	32,051	264
Library Services	59,516	57,890	1,626
General Administration	79,211	79,965	(754)
School Administration	138,129	126,041	12,088
Fiscal Services	22,333	22,178	155
Building Maintenance	222,103	238,032	(15,929)
Adiological Services	-	64	(64)
Design and Graphics	-	890	(890)
Student Transportation	27,289	34,358	(7,069)
Crossing Guard	4,060	3,992	68
Total Expenditures	2,030,533	2,066,520	(35,987)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	66,315	30,180	(36,135)
OTHER USES			
Transfers Out	(66,315)	(66,315)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ -	\$ (36,135)	\$ (36,135)

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1991

EXHIBIT D

	Proprietary Fund Type Enterprise Fund	Exhibit G Fiduciary Fund Types Nonexpendable Trust Funds	Memorandum Only Total
REVENUES			
Food and Milk Sales	\$58,998	\$ -	\$58,998
Federal Grant	28,079	-	28,079
State of Vermont	2,473	-	2,473
Interest Income	723	2,313	3,036
Miscellaneous	380	-	380
Total Revenues	<u>90,653</u>	<u>2,313</u>	<u>92,966</u>
EXPENSES			
Food and Milk	46,903	-	46,903
Wages	31,295	-	31,295
Supplies	3,088	-	3,088
Payroll Taxes	2,504	-	2,504
Insurance	4,253	-	4,253
Repairs and Maintenance	606	-	606
Awards	-	4,000	4,000
Office Supplies	552	-	552
Travel	192	-	192
Total Expenses	<u>89,393</u>	<u>4,000</u>	<u>93,393</u>
INCOME (LOSS) FROM OPERATIONS	<u>1,260</u>	<u>(1,687)</u>	<u>(427)</u>
NON-OPERATING REVENUES (EXPENSES)			
Federal Commodities Revenue	8,251	-	8,251
Federal Commodities Expense	(8,251)	-	(8,251)
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME (LOSS)	<u>1,260</u>	<u>(1,687)</u>	<u>(427)</u>
RETAINED EARNINGS/FUND BALANCE, BEGINNING OF YEAR	<u>6,755</u>	<u>22,973</u>	<u>29,728</u>
RETAINED EARNINGS/FUND BALANCE, END OF YEAR	<u>\$ 8,015</u>	<u>\$21,286</u>	<u>\$29,301</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT EXHIBIT E
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
YEAR ENDED JUNE 30, 1991

	Proprietary Fund Type Enterprise Fund	Fiduciary Fund Types Nonexpendable Trust Funds	Memorandum Only Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash Received from Students and Adults	\$ 58,998	\$ -	\$ 58,998
Cash Payments for Goods and Services	(52,207)	-	(52,207)
Cash Payments for Other Operating Expenses	(1,896)	-	(1,896)
Cash Payments to/on behalf of Employees	(37,217)	-	(37,217)
Other Revenues	<u>31,238</u>	<u>-</u>	<u>31,238</u>
Net Cash Used in Operating Activities	<u>(1,084)</u>	<u>-</u>	<u>(1,084)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest on Investments	<u>723</u>	<u>2,313</u>	<u>3,036</u>
Net Cash Provided by Investing Activities	<u>723</u>	<u>2,313</u>	<u>3,036</u>
NET INCREASE (DECREASE) IN CASH	(361)	2,313	1,952
CASH - BEGINNING OF YEAR	<u>4,280</u>	<u>22,973</u>	<u>27,253</u>
CASH - END OF YEAR	<u>\$ 3,919</u>	<u>\$25,286</u>	<u>\$ 29,205</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

These financial statements are presented in conformity with generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies affecting their presentation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - In evaluating how to define the School District, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic but not the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the School District is able to exercise oversight responsibilities. Based upon the application of the criteria, the following is a brief review of each potential component unit addressed in defining the School District's reporting entity.

Included within the reporting entity:

- . West Rutland Elementary School
- . West Rutland High School
- . Food Service Program

- B. Fund Accounting - The accounts of the School District have been organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund has been accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. The School District's resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements in this report into five general fund types within three broad fund categories and one account group as follows:

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt.

PROPRIETARY FUNDS

Enterprise Fund - The Enterprise Fund (Food Service Fund) is used to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the School District in a trustee capacity or as an agency for individuals, private organizations, other governmental units and/or other funds. These include Nonexpendable Trust Funds and Agency Funds, as follows:

Nonexpendable Trust Funds - These are accounted for in essentially the same manner as proprietary funds since capital maintenance is critical.

Agency Funds - These are custodial in nature (assets equal liabilities) and do not involve measurement or results of operation.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from government funds.

- C. Basis of Accounting - The modified accrual basis of accounting is used by all governmental fund types, trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

- D. Budgets and Budgetary Accounting - The principals, through and with the review committee, submit to the Board of School Directors a proposed operating budget for the next fiscal year. The proposed budget is published and warned for the annual budget meeting and is distributed to the voters of the school district. The operating budget was discussed at the annual meeting on March 5, 1990 and was legally enacted on March 6, 1990.

- E. Interfund Account Balances - All unsettled interfund account balances resulting from transactions between funds have been shown as due to and due from the respective funds.

- F. Total Columns on Combined Statements - Overview - Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate analysis. Data in these columns do not present financial positions, results of operations, or changes in cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

- G. Fixed Assets - Fixed assets are recorded as expenditures paid in the respective acquiring fund at the time of purchase. Such assets are not capitalized nor depreciated in these funds. Generally accepted accounting principles requires that fixed assets used in governmental fund type operations be accounted for in a General Fixed Assets Account Group. The School District, however, has not maintained a record of its general fixed assets and, accordingly, a statement of general fixed assets has not been presented.

- H. Inventories - There are no inventories recorded within the General Fund. All inventory items such as textbook or instructional supplies are considered to be expenditures paid at the time of purchase.

Food Service Fund Commodities and Other Inventories - Inventories recorded within the Food Service Fund are stated at the lower of cost or market. Inventories at cost are determined by the first-in, first-out (FIFO) method. U. S. D. A. Commodities are donated to the food service program. Commodity inventories are valued using U. S. government commodity prices. Commodities inventory as of June 30, 1991 totaled \$1,000. This amount is

NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

also reported as a liability on the Food Service Fund Balance Sheet since the commodities are government assistance items and not Food Service assets.

2. MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

All eligible nonprofessional full-time permanent and active employees of the Town of West Rutland, Vermont School District are covered by the Vermont Municipal Employees' Retirement System which is a cost-sharing multiple employer retirement system. The School District's required contribution to the plan during the 1990-91 school year was 4.2% of their compensation. The employee contribution rate was 3%. All full-time employees of participating employers are eligible to participate in the plan on the first day of the month following their completion of three years of service. The authority under which benefit provision and the employees' and employer's obligations to contribute to the plan was established when the Town of West Rutland, Vermont School District joined the system.

3. GENERAL LONG-TERM DEBT ACCOUNT GROUP

General Obligation Bonds - On November 28, 1972, the Town of West Rutland, Vermont School District issued \$770,000 of certificates of obligation bonds to fund certain capital construction projects for the School District.

As of June 30, 1991, the general obligation bonds payable had an outstanding balance of \$90,000 at 5-1/4%.

Maturities of the general obligation bonds are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$40,000	\$4,725	\$44,725
1993	40,000	2,625	42,625
1994	10,000	525	10,525
Total	<u>\$90,000</u>	<u>\$7,875</u>	<u>\$97,875</u>

Total interest paid on the general obligation bonds for the year ended June 30, 1991 equaled \$5,775.

The following is a summary of general obligation bonds activity for the fiscal year ended June 30, 1991:

Bonds Payable at 6/30/90	\$130,000
Less: Bond Payments	<u>40,000</u>
Bonds Payable at 6/30/91	<u>\$ 90,000</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

3. GENERAL LONG-TERM DEBT ACCOUNT GROUP (Continued)

Notes Payable

	<u>6/30/91</u>
Bank Note, Interest at 6.65%, Due 5/15/92, Secured by Tax Anticipation Revenue	\$17,634
Bank Note, Interest at 7.2%, Due 6/5/92, Secured by Tax Anticipation Revenue	<u>13,923</u>
Total	<u>\$31,557</u>

Maturities of the notes payable are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$18,392	\$2,148	\$20,540
1993	<u>13,165</u>	<u>899</u>	<u>14,064</u>
Total	<u>\$31,557</u>	<u>\$3,047</u>	<u>\$34,604</u>

Total interest paid on the two notes for the year ended June 30, 1991 equaled \$3,009.

Notes payable are classified as long-term since the notes are expected to be refinanced at the maturity dates. The 1991-92 budget indicates that the debt will be partially paid as shown in the maturity schedule above.

The following is a summary of notes payable activity for the year ended June 30, 1991:

Notes Payable at 6/30/90	\$49,088
Less: Payments	<u>17,531</u>
Notes Payable at 6/30/91	<u>\$31,557</u>

Accrued Compensated Absences - The School District allows teachers to accumulate unused personal days and sick leave to a maximum of 175 days. A teacher, after ten consecutive years of service, shall collect \$27 per day on 60% of the accumulated unused personal and sick days. Payment will be within sixty days after notice is given by the teacher of either retirement or intention of leaving the system. The only exception to the above statement is, upon death of a teacher, the beneficiaries shall receive the pay back settlement immediately.

NOTES TO FINANCIAL STATEMENTS (Continued)

4. FUND DEFICIT

In the current year, there is a general fund deficit of \$72,595. The deficit is primarily attributable to current and prior year expenditures exceeding revenue.

5. UNRESERVED DESIGNATED FUND BALANCE

In June 1990, the School District received \$2,000 in grant money from the Community/School Crisis Management for drug-free school expenditures. During the 1990-91 fiscal year, \$785 was expended leaving a balance of \$1,215 to be expended in the 1991-92 fiscal year.

6. SUBSEQUENT EVENT

A new teachers contract agreement was signed between the West Rutland School Directors and the West Rutland Education Association to be effective beginning July 1, 1991 and ending June 30, 1994. A retirement incentive benefit was added to the agreement. An eligible teacher who meets certain conditions, has taught either full-time or part-time (prorated calculation) in the West Rutland School District for a minimum of fifteen years, and retires under the plan shall receive a total payment of \$25,000. This will be paid in three equal annual installments; the first installment is due and payable on July 15, following the date of the teacher's retirement; subsequent annual installments will be paid on July 15 of the next two years. Following the signing of this contract, a teacher became eligible (retroactively) for the retirement benefit.

FIDUCIARY FUND

Nonexpendable Trust Funds - The principal of these funds are restricted and can not be expended. The income generated by the restricted principal is used for specific purposes as defined in the trust agreements. These trust funds are as follows:

Harold Carl Anderson Memorial Scholarship Fund
Dr. and Mrs. Frank Smolinski Scholarship Fund

Agency Funds - These funds account for assets expensed and transferred from other funds and also assets held for particular organizations or held by the respective trusts. The funds are as follows:

Student Activity Fund

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICTEXHIBIT F

FIDUCIARY FUND TYPES
NONEXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1991

	<u>Harold Carl Anderson Memorial Scholarship Fund</u>	<u>Dr. and Mrs. Frank Smolinski Scholarship Fund</u>	<u>Total</u>
<u>ASSETS</u>			
CASH			
Savings	\$ -	\$1,202	\$ 1,202
INVESTMENTS			
Certificates of Deposit	24,084	-	24,084
TOTAL ASSETS	<u>\$24,084</u>	<u>\$1,202</u>	<u>\$25,286</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
ACCOUNTS PAYABLE	\$ 4,000	\$ -	\$ 4,000
Total Liabilities	<u>4,000</u>	<u>-</u>	<u>4,000</u>
FUND BALANCE			
Reserved	20,000	1,058	21,058
Unreserved - Designated	84	144	228
Total Fund Balance	<u>20,084</u>	<u>1,202</u>	<u>21,286</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$24,084</u>	<u>\$1,202</u>	<u>\$25,286</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICTEXHIBIT GFIDUCIARY FUND TYPESNONEXPENDABLE TRUST FUNDSCOMBINING STATEMENT OF REVENUES, EXPENSESAND CHANGES IN FUND BALANCEYEAR ENDED JUNE 30, 1991

	<u>Harold Carl Anderson Memorial Scholarship Fund</u>	<u>Dr. and Mrs. Frank Smolinski Scholarship Fund</u>	<u>Total</u>
REVENUES			
Interest Earned:			
Savings	\$ -	\$ 61	\$ 61
Certificate of Deposit	<u>2,252</u>	<u>-</u>	<u>2,252</u>
Total Revenues	<u>2,252</u>	<u>61</u>	<u>2,313</u>
EXPENSES			
Awards	<u>4,000</u>	<u>-</u>	<u>4,000</u>
Total Expenses	<u>4,000</u>	<u>-</u>	<u>4,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(1,748)	61	(1,687)
FUND BALANCE - BEGINNING OF YEAR	<u>21,832</u>	<u>1,141</u>	<u>22,973</u>
FUND BALANCE - END OF YEAR	<u>\$20,084</u>	<u>\$1,202</u>	<u>\$21,286</u>

See notes to financial statements.

TOWN OF WEST RUTLAND, VERMONT SCHOOL DISTRICT

SCHEDULE 1

STUDENT ACTIVITY FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1991

	Balance 6/30/90	Receipts	Disbursements	Balance 6/30/91
ASSEMBLIES	\$ 100	\$ -	\$ -	\$ 100
BAND/CHORUS	111	240	-	351
CHAMBERLAINS CLASS	90	-	-	90
DRAMA	420	-	97	323
G.M.T.I.	-	125	337	(212)
LIBRARY	667	2,420	2,984	103
LOCK DEPOSIT	-	853	452	401
MAPS	-	300	266	34
MATH/SCIENCE GRANT	4	-	-	4
NATIONAL HONOR	(8)	-	28	(36)
REIMBURSEABLE	(202)	2,379	2,621	(444)
SCHOLARSHIPS	-	1,300	1,300	-
SCIENCE CLASS	100	-	-	100
SHOP	336	-	-	336
STUDENT COUNCIL	1,140	2,065	1,613	1,592
MISCELLANEOUS	315	901	922	294
TOTAL	<u>\$3,073</u>	<u>\$10,583</u>	<u>\$10,620</u>	<u>\$3,036</u>

See notes to financial statements.



WEST RUTLAND SCHOOLS

317 MAIN STREET
WEST RUTLAND, VERMONT 05777

PRINCIPAL
Charles P. Memos

ASSOCIATE PRINCIPAL
David A. Hunt

January 31, 1992

To the Taxpayers of West Rutland:

The School Board and Administration have prepared a budget for the 1992/1993 school year that is extremely conservative. The budget calls for a 1.29% increase in expenses. This 1.29% increase will require a 2.63% increase in local taxes.

The only way to arrive at such a small increase was to make reductions. Staff has been reduced or reassigned in Regular Instruction, Athletics, Special Education, Health Service, Library, Administration, Maintenance and Crossing Guard. Most supply and book lines have been cut to a level that is 10% less than last year's budget. On each page of the budget is a brief description of the important changes for that area. One area has changed dramatically from past budget presentations. That area is "Reserved Funds To Open". This year we have used that line to reflect a deficit. The deficit is not a new item. It first appears on page 75 in the 1988 town report.

"The school year ends on June 30th each year. Most teachers are paid from September 1 through August 31 each year. The pay they receive in July and August each year is the balance due them on their contracts for the services they provide through June 30th.

The summer pay has normally been shown as an expense when paid. This year, and in subsequent years, the summer pay is and will be included as an expense against the budget from which it was voted."

In 1987 summer pay and related taxes were	\$101,945.
In 1988 summer pay and related taxes were	115,594.
In 1989 summer pay and related taxes were	139,255.
In 1990 summer pay and related taxes were	147,719.
In 1991 summer pay and related taxes were	172,592.
In 1992 summer pay and related taxes may be	196,000.

In 1987 the Board and Administration decided not to allow the unfunded liability for summer pay and related taxes to exceed \$100,000. Anything above the \$100,000 mark would be absorbed into the regular budget. The \$100,000 figure represents the level of pay due for the summer of 1987.

If the fund balance at the end of the year was better than the planned \$100,000 deficit, the remaining funds would be used as "Reserved Funds to Open" in the budget.

The goal was to prevent any further increase in an unfunded liability while still protecting the taxpayers from an overly heavy tax burden. In better times the \$100,000 would be gradually reduced by excess surplus. We have managed to maintain our goal up until this time.

Past financial statements, as published in the Town Report, have reflected this strategy. The budgets have not. The 1992/1993 budget in this Town Report is in a revised format that reflects the summer pay liability in full. We have projected no "Reserved Funds To Open" for the 92/93 budget because we have gone over the \$100,000 mark. There is a possibility that the 91/92 budget will fall short of our goal by up to \$14,360. Every effort will be made to reduce that amount by the end of the school year.

The time has come for concrete measures to be taken to reduce the unfunded liability. These will be discussed at the Town Meeting. Please attend. Your suggestions will be welcomed and appreciated.

WEST RUTLAND SCHOOL BOARD AND ADMINISTRATION

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL @ 6/30/91	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE	PROPOSED 92/93	% CHANGE	% CHANGE

INCOME:							
PROPERTY TAX:							
1110 CURRENT EXPENSE	910,856	949,343	949,343	0	986,928	37,585	
1120 IMPROVEMENTS	9,500	0	0	0	0	0	
1140 DEBT SERVICE	66,315	66,315	66,315	0	55,444	(10,871)	
TOTAL LOCAL TAXES	986,671	1,015,658	1,015,658	0	1,042,372	26,714	2.63%
1300 TUITION INCOME	239,505	268,000	254,000	(14,000)	239,000	(29,000)	
1500 INTEREST INCOME	7,586	5,500	5,500	0	5,500	0	
1701 ATHLETIC RECEIPTS	4,412	2,500	2,500	0	2,500	0	
1910 RENTAL INCOME	0	1,150	0	(1,150)	1,150	0	
1990 MISC. LOCAL INCOME	0	0	26	26	0	0	
TOTAL LOCAL FUNDS	1,238,174	1,292,808	1,277,684	(15,124)	1,290,522	(2,286)	-0.18%
3200 SPECIAL ED	50,528	100,000	139,609	39,609	140,000	40,000	
3110 GENERAL STATE AID	747,873	810,000	804,465	(5,535)	830,000	20,000	
3243 VOC ED TRANSPORTATION	1,948	0	0	0	0	0	
3305 VOC ED TUITION REIMB.	15,081	14,373	14,373	0	14,373	0	
3301 DRIVER ED REIMB.	2,347	1,600	1,600	0	1,600	0	
TOTAL STATE FUNDS	817,777	925,973	960,047	34,074	985,973	60,000	6.48%
OTHER SOURCES OF FUNDS:							
HEALTH INS. REBATE	8,876	0	0	0	0	0	
GRANTS AND SUBGRANTS	2,246	0	0	0	0	0	
REFUND OF PRIOR YEAR	5,715	0	1,890	1,890	0	0	
INS. SETTLEMENT-WATER	23,912	0	0	0	0	0	
TOTAL OTHER SOURCES	40,749	0	1,890	1,890	0	0	
TOTAL INCOME	2,096,700	2,218,781	2,239,621	20,840	2,276,495	57,714	2.60%
RESERVED FUNDS TO OPEN	(36,450)	28,805	(72,584)	(101,389)	0	(28,805)	-100.00%
TOTAL	2,060,250	2,247,586	2,167,037	(80,549)	2,276,495	28,909	1.29%

=====

The proposed 1992/1993 budget is increasing by \$28,909 (1.29%). Local taxes will increase \$26,714 (2.63%). We are expecting an increase in state funds for next year, but at the same time we anticipate a loss in tuition income of \$29,000.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL @ 6/30/91	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE	PROPOSED 92/93	% CHANGE	% CHANGE
RECAP OF EXPENSES:							
1100 REGULAR INSTRUCTION	1,178,554	1,236,064	1,231,423	4,641	1,236,988	924	0.07%
1120 ATHLETICS	31,820	38,726	36,146	2,580	33,661	(5,065)	-13.08%
1210 SPECIAL EDUCATION	151,355	183,053	228,321	(45,268)	226,856	43,803	23.93%
1300 VOCATIONAL EDUCATION	36,281	38,190	30,560	7,630	32,000	(6,190)	-16.21%
2120 GUIDANCE	74,614	77,815	78,271	(456)	80,163	2,348	3.02%
2130 HEALTH SERVICE	32,051	34,093	37,155	(3,062)	30,719	(3,374)	-9.90%
2220 LIBRARY & MEDIA SVCS	57,892	64,572	64,587	(15)	70,976	6,404	9.92%
2300 GENERAL ADMIN	79,965	84,024	87,242	(3,218)	92,319	8,295	9.87%
2400 SCHOOL ADMINISTRATION	123,429	135,897	137,149	(1,252)	135,830	(67)	-0.05%
2520 FISCAL SERVICE	22,178	22,825	24,951	(2,126)	23,946	1,121	4.91%
2540 BUILDING MAINTENANCE	238,033	232,027	225,082	6,945	220,375	(11,652)	-5.02%
2546 CROSSING GUARD	3,992	4,268	1,827	2,441	1,883	(2,385)	-55.88%
2550 PUPIL TRANSPORTATION	34,358	29,717	32,368	(2,651)	35,335	5,618	18.91%
3000 DEBT SERVICE	66,315	66,315	66,315	0	55,444	(10,871)	-16.39%
TOTAL BUDGETED EXPENSES	2,132,836	2,247,586	2,281,397	(33,811)	2,276,495	28,909	1.29%

This is a summary page of all budget areas. An explanation for the increase or decrease in each area is found on the following pages. (i.e. Regular Instruction - Page 3)

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL : 0 6/30/91 :	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE	PROPOSED 92/93	CHANGE
*****	*****	*****	*****	*****	*****	*****
1100 REGULAR INSTRUCTION:						
110 SALARY-TEACHERS/AIDES	900,900	948,280	948,780	(500)	959,276	10,996
120 SALARY-SUBSTITUTES	14,550	9,500	9,500	0	12,000	2,500
210 HEALTH INSURANCE	94,673	110,839	102,053	8,786	110,005	(834)
220 SOCIAL SECURITY	70,283	73,270	73,359	(89)	74,303	1,033
230 GROUP LIFE INS.	3,421	3,762	3,660	102	3,468	(294)
250 WORKERS' COMP.	3,586	4,023	3,500	523	4,371	348
260 UNEMPLOYMENT	1,462	1,575	1,575	0	1,575	0
270 CONTINUING EDUCATION	9,306	8,400	13,178	(4,778)	9,000	600
290 DENTAL INSURANCE	5,013	5,712	6,690	(978)	7,168	1,456
320 PURCH SVC-INTERPRETOR	273	0	0	0	0	0
430 REPAIRS/MAINT.	6,516	7,540	7,540	0	4,300	(3,240)
561 TUITION	4,400	1,575	0	1,575	0	(1,575)
590 ASSEMBLIES	1,912	2,000	2,000	(0)	2,000	0
610 CLASSROOM SUPPLIES	31,636	32,000	32,000	0	28,800	(3,200)
640 BOOKS & WORKBOOKS	13,577	14,613	14,613	0	13,152	(1,461)
641 DRUG/ALCOHOL EDUCATION	1,823	525	525	0	0	(525)
660 MANIPULATIVES	0	1,000	1,000	0	900	(100)
690 OTHER SUPPLIES/DRAMA	128	500	500	0	500	0
730 EQUIPMENT REPLACEMENT	10,977	5,800	5,800	0	5,220	(580)
731 BAND UNIFORMS	0	4,000	4,000	0	0	(4,000)
731 NEW CAPITAL EQUIPMENT	3,079	0	0	0	0	0
810 DUES	1,039	1,150	1,150	0	950	(200)
TOTAL REGULAR INSTRUCTION	1,178,554	1,236,064	1,231,423	4,641	1,236,988	924

As you can note from the last column on the right, substantial reductions have been made in the regular instruction area. Staff reductions have been made in the high school business and English departments, music department, and the elementary reading program. Two full time positions have been added to the elementary school in the 3rd and 5th grades to handle increased enrollments. Supplies, books and other materials have been reduced to a level that is 10% below last year's budgeted figure.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL :	BUDGET	ESTIMATED		PROPOSED	%
	@ 6/30/91 :	91/92	YEAR-END	VARIANCE :	92/93	CHANGE
*****	*****	*****	*****	*****	*****	*****
1120 ATHLETICS:	:	:	:	:	:	:
110 SALARY-COACHES/A.D.	16,095 :	20,000	17,000	3,000 :	17,000	(3,000)
220 SOCIAL SECURITY	1,139 :	1,530	1,530	0 :	1,301	(229)
250 WORKERS' COMP.	78 :	84	84	0 :	77	(7)
260 UNEMPLOYMENT	106 :	112	112	0 :	83	(29)
430 REPAIRS & MAINTENANCE	20 :	400	400	0 :	300	(100)
522 INSURANCE	962 :	1,200	1,200	0 :	1,200	0
580 TRAVEL EXPENSE	144 :	300	300	0 :	200	(100)
590 OFFICIALS	6,846 :	8,500	8,500	0 :	8,000	(500)
610 ATHLETIC SUPPLIES	3,930 :	4,000	4,246	(246) :	3,000	(1,000)
730 EQUIPMENT REPLACEMENT	1,493 :	1,500	1,674	(174) :	1,500	0
810 DUES	1,007 :	1,100	1,100	0 :	1,000	(100)
TOTAL ATHLETICS	31,820 :	38,726	36,146	2,580 :	33,661	(5,065)
	:	:	:	:	:	:

 Reductions in positions and supplies are the major reasons for a DECREASE of \$5,065 in the athletic area.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL : 0 6/30/91 :	BUDGET 91/92 :	ESTIMATED YEAR-END :	VARIANCE :	PROPOSED 92/93 :	\$ CHANGE

SPECIAL EDUCATION:						
1200 DIRECT INSTRUCTION						
110 WAGES-TEACHERS/AIDES	80,494 :	79,120	96,073	(16,953) :	101,920	22,800
120 SUBSTITUTES	205 :	945	945	0 :	945	0
210 HEALTH INS.	5,210 :	5,325	6,865	(1,540) :	7,526	2,201
220 SOCIAL SECURITY	6,248 :	6,074	7,422	(1,348) :	7,869	1,795
230 LIFE INS.	294 :	228	220	8 :	230	2
250 WORKERS' COMP	302 :	367	367	0 :	463	96
260 UNEMPLOYMENT	141 :	230	230	(0) :	245	15
270 CONTINUING EDUCATION	754 :	680	1,603	(923) :	680	0
290 GROUP DENTAL	330 :	205	223	(18) :	256	51
430 REPAIRS & MAINT.	0 :	300	385	(85) :	230	(70)
530 TELEPHONE & POSTAGE	0 :	210	210	0 :	210	0
561 TUITION	32,374 :	20,200	21,700	(1,500) :	20,000	(200)
580 TRAVEL	0 :	0	0	0 :	0	0
610 SUPPLIES	520 :	331	1,225	(894) :	331	0
640 BOOKS & PERIODICALS	115 :	805	1,122	(317) :	805	0
730 EQUIPMENT REPLACEMENT	338 :	250	250	0 :	250	0
731 NEW EQUIPMENT	0 :	0	0	0 :	0	0
TOTAL DIRECT INST.	127,325 :	115,270	138,840	(23,570) :	141,960	26,690
320 EEEP ASSESSMENT	3,000 :	29,536	29,536	0 :	29,780	244
2142						
320 PSYCHOLOGICAL SERVICE	6,070 :	1,000	1,000	0 :	1,000	0
321 O/T-P/T SERVICE	192 :	0	0	0 :	0	0
321 EDU./DIAG. SERVICE	605 :	3,000	3,000	0 :	3,000	0
TOTAL STUDENT SUPPORT	6,867 :	4,000	4,000	0 :	4,000	0
2150 SPEECH/LANGUAGE						
110 SALARIES-TEACHER	0 :	13,500	30,030	(16,530) :	31,246	17,746
115 SALARIES-AIDES	0 :	6,219	4,987	1,232 :	0	(6,219)
210 HEALTH INS.	0 :	1,850	500	1,350 :	500	(1,350)
220 SOCIAL SECURITY	0 :	1,509	2,588	(1,079) :	2,390	881
230 LIFE INS.	0 :	59	110	(51) :	115	56
250 WORKERS' COMP	0 :	83	106	(23) :	141	58
260 UNEMPLOYMENT	0 :	84	84	0 :	71	(13)
290 GROUP DENTAL	0 :	90	186	(96) :	256	166

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL @ 6/30/91	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE	PROPOSED 92/93	% CHANGE
*****	*****	*****	*****	*****	*****	*****
320 SPEECH SERVICE	7,264	0	0	0	0	0
324 INTEGRATION SERVICE	1,500	0	0	0	0	0
520 PROF. LIABILITY INS.	0	50	0	50	0	(50)
580 TRAVEL	0	150	150	0	150	0
610 SUPPLIES	0	150	150	0	150	0
810 DUES & FEES	0	50	50	0	50	0
TOTAL SPEECH/LANGUAGE	8,764	23,794	38,941	(15,147)	35,069	11,275
2153 AUDIOLOGICAL SERVICE	64	500	500	0	500	0
2400 ADMINISTRATION						
320 INSERVICE TRAINING	0	2,000	2,000	0	0	(2,000)
320 ADMINISTRATIVE SVC	2,500	5,553	11,554	(6,001)	12,647	7,094
540 ADVERTISING	0	400	400	0	400	0
TOTAL ADMINISTRATION	2,500	7,953	13,954	(6,001)	13,047	5,094
2550 PUPIL TRANSPORTATION	2,835	2,000	2,550	(550)	2,500	500
TOTAL SPECIAL EDUCATION	151,355	183,053	228,321	(45,268)	226,856	43,803
*****	*****	*****	*****	*****	*****	*****

Special education costs have increased by \$43,803 in order to meet the needs of students in the West Rutland school district. Special Ed aides and increased speech services are the two major reasons for this increase.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL : @ 6/30/91 :	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE	PROPOSED 92/93	\$ CHANGE
*****	*****	*****	*****	*****	*****	*****
1300 VOCATIONAL EDUCATION						
561 TUITION	36,281	38,190	30,560	7,630	32,000	(6,190)
*****	*****	*****	*****	*****	*****	*****
This area is for the cost of sending West Rutland students to the Stafford Technical Center.						

*****	*****	*****	*****	*****	*****	*****
2120 GUIDANCE SERVICE:						
110 SALARIES	54,582	56,630	56,630	0	58,329	1,699
210 GROUP HEALTH INS.	6,344	7,988	8,404	(416)	9,665	1,677
220 SOCIAL SECURITY	4,176	4,332	4,332	0	4,462	130
230 GROUP LIFE INSURANCE	175	171	166	5	172	1
250 WORKERS' COMP	218	238	240	(2)	262	24
260 UNEMPLOYMENT	114	98	98	0	127	29
270 CONTINUING EDUCATION	475	735	735	0	735	0
290 DENTAL INSURANCE	150	205	223	(18)	256	51
320 ACADEMIC TESTING	3,575	1,600	1,600	0	1,665	65
322 PSYCHOLOGICAL TESTING	100	1,000	1,000	0	1,040	40
330 COMPUTER SERVICE	612	643	643	0	0	(643)
430 REPAIRS & MAINT.	0	100	100	0	0	(100)
530 TELEPHONE & POSTAGE	819	1,000	1,000	0	1,040	40
580 TRAVEL	220	300	300	0	125	(175)
610 SUPPLIES	1,762	1,100	1,125	(25)	990	(110)
640 BOOKS/PERIODICALS	669	700	700	0	630	(70)
650 AUDIO/VISUAL	322	400	400	0	115	(285)
810 DUES & MEMBERSHIPS	301	575	575	0	550	(25)
TOTAL GUIDANCE SERVICE	74,614	77,815	78,271	(456)	80,163	2,348
*****	*****	*****	*****	*****	*****	*****

A 3% increase in salaries and an expected 15% increase in insurance costs are the major reasons for \$2,348 in additional expenditures in guidance. As in other areas, supplies and materials have been reduced to a level that is 10% below last year's budgeted figure.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL :	BUDGET	ESTIMATED	:	PROPOSED	\$
	@ 6/30/91 :	91/92	YEAR-END	VARIANCE :	92/93	CHANGE
*****	*****	*****	*****	*****	*****	*****
2130 HEALTH SERVICE:	:	:	:	:	:	:
110 SALARY-NURSE	25,582 :	26,815	29,794	(2,979) :	23,575	(3,240)
120 SALARY-SUBSTITUTES	90 :	450	450	0 :	90	(360)
210 HEALTH INSURANCE	3,118 :	3,668	3,527	141 :	4,071	403
220 SOCIAL SECURITY	1,964 :	2,086	2,314	(228) :	1,810	(276)
230 GROUP LIFE INSURANCE	110 :	114	110	4 :	115	1
250 WORKERS' COMP	100 :	115	115	0 :	106	(9)
260 UNEMPLOYMENT	32 :	45	45	0 :	32	(13)
270 CONTINUING EDUCATION	399 :	125	125	0 :	400	275
430 REPAIRS & MAINTENANCE	45 :	50	50	0 :	45	(5)
610 SUPPLIES	586 :	600	600	0 :	475	(125)
810 DUES/MEMBERSHIPS	25 :	25	25	0 :	0	(25)
TOTAL HEALTH SERVICE	32,051 :	34,093	37,155	(3,062) :	30,719	(3,374)

The services of the nurse have been reduced from 100% time to approximately 75% time for the 1992/1993 school year. This reduction will have an impact on the amount of time that the school nurse will be on duty at the school. Every effort will be made to continue to provide full health services within the limits of the time available.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL : @ 6/30/91 :	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE :	PROPOSED 92/93	\$ CHANGE
*****	*****	*****	*****	*****	*****	*****
2220 LIBRARY & MEDIA SERVICES:	:	:	:	:	:	:
110 LIBRARIAN	39,225 :	42,333	42,333	0 :	47,565	5,232
210 GROUP HEALTH INS.	500 :	500	500	0 :	2,515	2,015
220 SOCIAL SECURITY	3,039 :	3,238	3,238	0 :	3,639	401
230 GROUP LIFE INSURANCE	120 :	114	110	4 :	230	116
250 WORKERS' COMP	155 :	178	178	0 :	214	36
260 UNEMPLOYMENT	51 :	90	90	0 :	156	66
270 CONTINUING EDUCATION	63 :	340	340	0 :	340	0
280 DENTAL INSURANCE	180 :	204	223	(19) :	512	308
430 REPAIRS & MAINTENANCE	679 :	1,350	1,350	0 :	1,300	(50)
530 CABLE TV	25 :	0	0	0 :	0	0
580 TRAVEL	50 :	50	50	0 :	50	0
610 SUPPLIES	871 :	925	925	0 :	925	0
640 BOOKS & PERIODICALS	9,183 :	10,000	10,000	0 :	9,000	(1,000)
650 AUDIO VISUAL MATERIALS	2,116 :	3,000	3,000	0 :	2,500	(500)
730 EQUIPMENT REPLACEMENT	1,635 :	2,200	2,200	0 :	1,980	(220)
810 DUES/MEMBERSHIPS	0 :	50	50	0 :	50	0
TOTAL LIBRARY & MEDIA	57,892 :	64,572	64,587	(15) :	70,976	6,404

Increases in salaries and insurance costs, coupled with additional time for the library aide (due to increased enrollments), are the major reasons for a \$6,404 increase in the library area. As in other areas, books and materials were reduced to 10% below last year's budgeted figure.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL : Q 6/30/91 :	BUDGET : 91/92 :	ESTIMATED : YEAR-END :	VARIANCE : :	PROPOSED : 92/93 :	\$: CHANGE :
*****	*****	*****	*****	*****	*****	*****
2300 GENERAL ADMINISTRATION:						
110 BOARD SALARY	4,511	4,200	4,200	0	4,200	0
110 SALARIES/ELECTION SVCS	0	525	525	0	525	0
111 BOARD SECRETARY	118	475	475	0	475	0
220 SOCIAL SECURITY	354	398	398	0	398	0
250 WORKERS' COMP	17	20	20	0	23	3
260 UNEMPLOYMENT	15	0	5	(5)	25	25
330 PURCHASED SVC	623	0	338	(338)	0	0
331 SUPERVISORY UNION	65,541	68,696	68,696	0	71,763	3,067
360 LEGAL SERVICES	764	1,500	1,000	500	1,500	0
370 AUDIT	0	1,500	5,150	(3,650)	6,000	4,500
522 LIABILITY INSURANCE	1,099	1,900	1,100	800	1,900	0
523 BOND PREMIUM	0	100	0	100	0	(100)
540 ADVERTISING-GENERAL	1,944	1,200	1,200	0	1,200	0
540 ADVERTISING-ELECTIONS	0	525	525	0	525	0
580 TRAVEL	15	105	105	0	105	0
610 BOARD OPERATING SUPPLI	394	475	475	0	428	(47)
610 SUPPLIES-ELECTIONS	536	780	780	0	702	(78)
610 ANNUAL REPORT	1,396	475	1,100	(625)	1,400	925
810 BOARD DUES	1,050	1,150	1,150	0	1,150	0
840 CONTINGENCY	1,588	0	0	0	0	0
TOTAL GENERAL ADMINISTRATION	79,965	84,024	87,242	(3,218)	92,319	8,295

Due to the amount of Federal funds received by West Rutland we are now required to have annual outside audits. The cost of this audit, combined with the increase in West Rutland's share of the Superintendent's office are the major reasons for the \$8,295 increase in this area.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL : @ 6/30/91 :	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE :	PROPOSED 92/93	% CHANGE
*****	*****	*****	*****	*****	*****	*****
2400 ADMINISTRATION:						
110 ADMINISTRATION	98,795 :	105,558	105,647	(89) :	106,235	677
210 GROUP HEALTH INS.	4,648 :	5,375	6,395	(1,020) :	6,151	776
220 SOCIAL SECURITY	7,558 :	8,075	8,077	(2) :	8,127	52
230 GROUP LIFE INS.	313 :	342	345	(3) :	357	15
250 WORKERS' COMP	404 :	443	443	0 :	478	35
260 UNEMPLOYMENT	115 :	134	134	0 :	135	1
270 CONTINUING EDUCATION	538 :	1,365	1,365	0 :	1,365	0
280 DENTAL INSURANCE	180 :	205	256	(51) :	235	30
430 REPAIRS & MAINTENANCE	1,665 :	1,500	1,587	(87) :	1,547	47
530 TELEPHONE & POSTAGE	5,397 :	7,000	7,000	(0) :	6,000	(1,000)
580 TRAVEL	1,338 :	1,500	1,500	0 :	1,500	0
590 GRADUATION EXPENSE	947 :	1,500	1,500	0 :	1,000	(500)
610 SUPPLIES	1,965 :	2,000	2,000	(0) :	1,800	(200)
731 NEW EQUIPMENT	875 :	0	0	0 :	0	0
810 DUES & FEES	691 :	900	900	0 :	900	0
TOTAL ADMINISTRATION	125,429 :	135,897	137,149	(1,252) :	135,830	(67)

A reduction of the associate principal's time and cuts in telephone, postage, supplies, etc. resulted in level funding the school administration budget.

2510 FISCAL SERVICES:						
330 TREASURER	9,977 :	10,700	10,576	124 :	11,021	321
331 BOOKKEEPER	4,192 :	4,800	4,800	0 :	4,800	0
610 SUPPLIES	1,454 :	1,500	1,500	0 :	2,300	800
611 BANK CHARGES/FEES	644 :	575	575	0 :	575	0
830 INTEREST	5,911 :	5,250	7,500	(2,250) :	5,250	0
TOTAL FISCAL SERVICES	22,178 :	22,825	24,951	(2,126) :	23,946	1,121

Increased supply costs and with a slight increase in the cost of the services of the treasurer are the major reasons for the \$1,121 budget increase in this area.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL @ 6/30/91	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE	PROPOSED 92/93	\$ CHANGE
*****	*****	*****	*****	*****	*****	*****
2540 PLANT MAINTENANCE:						
110 SALARIES/CUSTODIANS	63,501	62,677	62,677	0	56,882	(5,795)
210 GROUP HEALTH INS.	10,458	13,564	13,130	434	15,452	1,888
220 SOCIAL SECURITY	4,858	4,795	4,795	0	4,351	(444)
230 GROUP LIFE INS.	377	456	331	125	345	(111)
240 RETIREMENT	2,083	2,640	1,500	1,140	3,043	403
250 WORKERS' COMP	1,969	1,724	1,724	0	1,718	(6)
260 UNEMPLOYMENT	197	196	196	0	200	4
330 GROUNDS MAINTENANCE	3,709	3,000	3,000	0	3,650	650
411 WATER	1,155	1,365	1,365	0	1,365	0
412 SEWAGE	4,392	4,400	4,757	(357)	4,800	400
420 REFUSE REMOVAL	4,497	4,280	4,280	0	4,494	214
421 SNOW REMOVAL	3,175	2,500	2,500	0	2,500	0
422 UNIFORMS	1,286	1,260	252	1,008	0	(1,260)
430 REPAIRS & MAINTENANCE	18,123	17,500	17,500	0	17,500	0
430 ROOF REPAIRS	2,522	0	0	0	0	0
430 SECOND FLOOR PROJECT	5,922	0	0	0	0	0
431 FIRE & BURGLAR ALARM	1,192	950	950	0	950	0
432 WATER DAMAGE REPAIR	6,677	0	0	0	0	0
433 ASBESTOS PROJECTS	711	945	1,550	(605)	1,000	55
521 PROPERTY/LIABILITY INS	3,697	5,000	3,800	1,200	5,000	0
580 TRAVEL	100	100	100	0	100	0
610 SUPPLIES	14,275	14,375	14,375	0	12,938	(1,437)
622 ELECTRICITY	40,556	45,000	44,000	1,000	45,000	0
624 OIL	38,705	38,000	35,000	3,000	35,000	(3,000)
730 EQUIPMENT REPLACEMENT	452	4,300	5,750	(1,450)	1,500	(2,800)
731 NEW EQUIPMENT	3,444	3,000	1,550	1,450	2,587	(413)
TOTAL REPAIR & MAINTENANCE	238,033	232,027	225,082	6,945	220,375	(11,652)

Staff reductions and expected reductions in the cost of oil, equipment and supplies are the major reasons for the \$11,652 decrease in plant maintenance. Over the last few years a number of facility improvements have been made at the West Rutland School. Due to the economy, any further improvements are being put on hold for the 1992/1993 school year.

WEST RUTLAND 1991/1992 BUDGET STATUS and PROPOSED 92/93 BUDGET

	ACTUAL @ 6/30/91	BUDGET 91/92	ESTIMATED YEAR-END	VARIANCE	PROPOSED 92/93	\$ CHANGE
*****	*****	*****	*****	*****	*****	*****
2546 CROSSING GUARD						
110 SALARY	3,693	3,846	1,647	2,199	1,696	(2,150)
220 SOCIAL SECURITY	282	294	126	168	131	(163)
250 WORKERS' COMP	0	106	46	60	47	(59)
260 UNEMPLOYMENT	17	22	8	14	9	(13)
TOTAL CROSSING GUARD	3,992	4,268	1,827	2,441	1,883	(2,385)

A reduction in the time of the crossing guard service to the school is the major reason for the \$2,385 decrease in this budget area.

2550 PUPIL TRANSPORTATION						
110 SALARIES	14,121	13,719	17,075	(3,356)	17,587	3,868
220 SOCIAL SECURITY	1,080	1,050	1,138	(88)	1,345	295
250 WORKERS' COMP	818	873	880	(7)	1,317	444
260 UNEMPLOYMENT	29	75	75	0	86	11
430 REPAIRS & MAINTENANCE	7,318	5,000	5,000	0	6,000	1,000
524 BUS INSURANCE	5,219	4,000	3,200	800	4,000	0
610 OPERATING SUPPLIES	5,773	5,000	5,000	0	5,000	0
TOTAL PUPIL TRANSPORTATION	34,358	29,717	32,368	(2,651)	35,335	5,618

Please note that on a separate article we are asking voters to approve borrowing funds to purchase a new bus. We presently have two busses, a 1984 International (120,000 miles) and a 1987 International (35,000 miles). The purchase of a new bus will allow us to provide full student transportation service to West Rutland students. The bond for the 1987 International bus will be paid off during the 1992/1993 school year.

5100 DEBT SERVICE						
910 ASBESTOS	8,671	8,671	8,671	0	2,000	(6,671)
910 BUILDING BOND	45,775	45,775	45,775	0	41,575	(4,200)
910 BUS LOAN	11,869	11,869	11,869	0	11,869	0
TOTAL DEBT SERVICE	66,315	66,315	66,315	0	55,444	(10,871)

The asbestos loan is being refinanced thru the EPA. The new interest free loan will result in lower costs to the taxpayers.

TOTAL EXPENSE	2,132,836	2,247,586	2,281,397	(33,811)	2,276,495	28,909
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WEST RUTLAND FIRE DEPARTMENT
1991

The West Rutland Fire Department responded to the following alarms:

2	Mutual Aid
27	Swamp and Rubbish
15	Structure Fires
18	False Alarms
15	Car Fires
<u>2</u>	Bomb Scares
<u>79</u>	

In addition to the above alarms, our department had a total of 13 drills, work projects and meetings. The members also attended Rutland County Firefighters training schools.

This past year was a very busy year for the members of the fire department in the planning for our One Hundred Year celebration, which was a major success,

I would like to thank the members, the neighboring fire departments and especially the people who helped plan and carry out this event. It was a job well done.

On January 9, 1992, on completion of my term, I retired as Chief of the West Rutland Fire Department.

At this time, I would like to thank the generous people of West Rutland for their great support in passing the Fire Department budgets so we can continue to provide adequate fire protection. Some of our accomplishments in the past years have been to upgrade our radio systems, paging systems, our water delivery systems, as in hose, nozzles, deluge guns, and a 1,000 gallon a minute pumper.

Fire equipment is a very expensive item. Through your generosity and foresight, we have managed to put away money earmarked for a new pumper when the time comes. Although the fund is growing nicely, we still have a long way to go. With your continued support, our goal can be achieved.

The Firemen's Annual Banquet was held on December 7th at the American Legion, with a dance following open to the public. I would like to thank the people who attended, the people who prepared the meal, the people who worked to get ready for this event, and especially the American Legion for their generosity in furnishing us the use of their hall.

Respectfully submitted,

Steve Czachor

WEST RUTLAND FIRE DISTRICT #1

PRUDENTIAL COMMITTEE MEMBERS FOR 1991

Richard S. Prenevost	- Chairman
Joseph F. Skaza	- Water Commissioner
E. Guy Paradee	
Jayne Pratt	- Clerk
Dorsey Worley	- Treasurer

1991 PAYROLL

Edward Gilman	\$	3,258.00
E. Guy Paradee		100.00
Jayne Pratt		630.00
Richard Prenevost		2,125.00
Joseph A. Skaza Jr.		3,276.00
Joseph F. Skaza		7,052.50
Warren Smith		1,559.00
Dorsey W. Worley		3,000.00

DELINQUENT WATER RENTS FOR 1991

William Ames	\$	258.58
Nancy Beane		142.90
Dwayne & Susan Dlugasz		165.00
Karen McDermott		2,145.00
Charles & Mary Prevendoski		36.45
TOTAL		<u>\$2,747.93</u>

Richard S. Prenevost, Collector of Delinquent Water Rents

WEST RUTLAND FIRE DISTRICT #1
FINANCIAL REPORT 1991

	1991 BUDGET	1991 ACTUAL	1992 BUDGET
BEGINNING BAL CHECKING ACCT	826.65	826.65	1156.82
BEGINNING BAL MONEY MARKET ACCT	63330.64	63330.64	43452.51
BEGINNING BAL FIRE DEPT CAPITAL FUND	9907.02	9907.02	18513.98
BEGINNING BAL NEW FIRE TRUCK FUND	41722.95	41722.95	64452.54
SUB-TOTAL	115787.26	115787.26	127575.85
RECEIPTS			
CURRENT WATER RENTS, FLAT RATE	113000.00	110982.50	133000.00
CURRENT WATER RENTS, METERED	12532.00	12185.40	14000.00
DELINQUENT WATER RENTS, FLAT RATE	20000.00	20433.75	14600.00
DELINQUENT WATER RENTS, METERED	3000.00	3083.62	1921.51
TOWN FIRE TAX	64550.00	64550.00	64550.00
FIRE DEPT ADMINISTRATION CHARGE	1500.00	1500.00	1500.00
FIRE DEPT CAPITAL FUND	0	8606.96	0
TURN ON/OFF CHARGES	96.00	0	0
NEW CONNECTION CHARGES	4000.00	855.77	500.00
INTEREST EARNED, CHECKING ACCT	100.00	38.48	50.00
INTEREST EARNED, MONEY MARKET ACCT	5000.00	4558.05	3000.00
INTEREST EARNED, NEW FIRE TRUCK FUND	2400.00	2729.59	4500.00
MISC RECEIPTS	500.00	3996.74	500.00
TOTAL RECEIPTS	226678.00	233520.86	238121.51
TOTAL RECEIPTS AND BEGINNING CASH	342465.26	349308.12	365697.36
DISBURSEMENTS			
4500 ADMINISTRATION	95867.00	102323.35	100225.41
4510 FIRE DEPARTMENT	44550.00	44550.00	44550.00
4511 WATER WORKS, WELL	27275.00	26853.64	28375.00
4512 WATER WORKS, DISTRIBUTION	43500.00	46250.58	43615.00
4515 WATER WORKS, PINE HILL BOOSTER	1200.00	1754.70	2300.00
TOTAL DISBURSEMENTS	212392.00	221732.27	219065.41
ENDING BAL CHECKING ACCT	1000.00	1156.82	1000.00
ENDING BAL MONEY MARKET ACCT	55766.24	43452.51	46452.51
ENDING BAL FIRE DEPT CAPITAL FUND	9907.02	18513.98	10226.90
ENDING BAL NEW FIRE TRUCK FUND	63400.00	64452.54	88952.54
SUB-TOTAL	130073.26	127575.85	146631.95
TOTAL DISBURSEMENTS AND ENDING CASH	342465.26	349308.12	365697.36

WEST RUTLAND FIRE DISTRICT #1
1991 DISBURSEMENTS TO DATE:
12-31-91

	1991 BUDGET	1991 SPENT	1992 BUDGET	
=====				
4500	ADMINISTRATION			
=====				
4500-10	SALARIES	6,000.00	5,955.00	6,000.00
4500-15	PAYROLL TAXES	1,500.00	1,598.81	1,500.00
4500-20	OFFICE SUPPLIES	150.00	159.48	150.00
4500-30	ADVERTISING	300.00	702.86	500.00
4500-40	DUES, MEETINGS, SCHOOLS	0.00	40.00	0.00
4500-44	CONTRIBUTIONS & SUBSIDIES	250.00	397.30	250.00
4500-48	INSURANCE, BUILDINGS	650.00	674.00	700.00
4500-49	INSURANCE, VEHICLES & EQUIPMENT	1,200.00	1,191.00	1,200.00
4500-50	INSURANCE, WORKMEN'S COMPENSATION	650.00	682.00	700.00
4500-51	INSURANCE, LIABILITY	2,000.00	1,933.00	2,000.00
4500-60	PROFESSIONAL	2,500.00	6,929.89	3,000.00
4500-62	PRINTING	700.00	1,306.82	700.00
4500-64	REFUNDS	0.00	660.00	0.00
4500-72	TAXES	1,100.00	1,045.44	1,100.00
4500-78	POSTAL	750.00	872.17	750.00
4500-79	INTEREST, SHORT TERM	0.00	0.00	0.00
4500-83	CAPITAL MACHINERY & EQUIPMENT	0.00	58.58	300.00
4500-90	BOND PRINCIPAL & INTEREST	78,117.00	78,117.00	81,375.41
	TOTALS	95,867.00	102,323.35	100,225.41
=====				
4511	WELL			
=====				
4511-10	SALARIES	4,000.00	4,050.00	4,000.00
4511-22	SUPPLIES	0.00	0.00	0.00
4511-23	EXPENDABLE TOOLS	650.00	37.27	500.00
4511-34	PHONE	600.00	612.00	650.00
4511-57	PURCHASED LABOR	1,000.00	457.50	1,000.00
4511-68	REPAIRS & MAINTENANCE	1,000.00	1,283.98	1,200.00
4511-76	ELECTRICITY	20,000.00	20,412.89	21,000.00
4511-78	POSTAL	25.00	0.00	25.00
	TOTALS	27,275.00	26,853.64	28,375.00
=====				
4512	DISTRIBUTION			
=====				
4512-10	SALARIES	11,000.00	10,995.50	11,000.00
4512-22	SUPPLIES	1,000.00	1,211.00	2,500.00
4512-23	EXPENDABLE TOOLS	750.00	405.65	1,000.00
4512-24	EXPENDABLE LIQUIDS FOR VEHICLES	650.00	854.91	800.00
4512-56	PURCHASED SERVICES, EQUIPMENT	8,700.00	10,630.00	10,000.00
4512-57	PURCHASED LABOR	0.00	1,897.50	1,500.00
4512-60	PROFESSIONAL	300.00	0.00	300.00
4512-66	RENTALS	500.00	684.14	500.00
4512-68	REPAIRS & MAINTENANCE	250.00	256.62	250.00
4512-82	CAPITAL IMPROVEMENTS	19,350.00	13,711.17	15,265.00
4512-83	CAPITAL MACHINERY & EQUIPMENT	1,000.00	5,604.09	500.00
	TOTALS	43,500.00	46,250.58	43,615.00

		1991 BUDGET	1991 SPENT	1992 BUDGET
=====				
4515	PINE HILL BOOSTER			
=====				
4515-10	SALARIES	100.00	0.00	200.00
4515-22	SUPPLIES	200.00	205.30	200.00
4515-57	PURCHASED LABOR	300.00	389.20	500.00
4515-76	ELECTRICITY	600.00	1,018.40	1,200.00
4515-83	CAPITAL MACHINERY & EQUIPMENT	0.00	141.80	200.00
	TOTALS	1,200.00	1,754.70	2,300.00
=====				

	WATER DEPT TOTALS W/BOND	167,842.00	177,182.27	174,515.41
	WATER DEPT TOTALS WO/BOND (OPERATING BUDGET)	89,725.00	99,065.27	93,140.00

=====				
4510	FIRE DEPARTMENT			
=====				
4510-10	SALARIES	5,000.00	5,000.00	5,500.00
4510-15	PAYROLL TAXES	0.00	0.00	40.00
4510-20	OFFICE SUPPLIES	200.00	62.03	200.00
4510-23	EXPENDABLE TOOLS	7,000.00	1,742.76	2,000.00
4510-24	EXPENDABLE LIQUIDS FOR VEHICLES	1,000.00	775.12	1,000.00
4510-30	ADVERTISING	100.00	85.98	100.00
4510-34	PHONE	3,000.00	3,183.29	3,000.00
4510-40	DUES, MEETINGS, SCHOOLS	600.00	521.50	1,200.00
4510-49	INSURANCE, VEHICLES & EQUIPMENT	5,000.00	4,659.00	7,500.00
4510-50	INSURANCE, WORKMEN'S COMP.	600.00	600.00	600.00
4510-51	INSURANCE, LIABILITY	300.00	700.00	700.00
4510-52	INSURANCE, ACCIDENT & SICKNESS	1,500.00	906.00	1,200.00
4510-56	PURCHASED SERVICES, EQUIPMENT	100.00	0.00	100.00
4510-57	PURCHASED LABOR	1,100.00	1,645.00	1,500.00
4510-60	PROFESSIONAL	100.00	0.00	1,000.00
4510-66	RENTALS	300.00	150.00	150.00
4510-68	REPAIRS & MAINTENANCE	8,000.00	1,933.40	6,360.00
4510-72	TAXES	400.00	428.27	250.00
4510-76	ELECTRICITY	700.00	941.34	1,000.00
4510-77	FUEL, HEATING OIL	1,500.00	1,480.26	1,700.00
4510-78	POSTAL	50.00	43.33	50.00
4510-80	TRANSFER TO CAPITAL FUND	0.00	8,606.96	0.00
4510-81	CAPITAL BUILDING IMPROVEMENTS	2,000.00	4,116.46	3,400.00
4510-83	CAPITAL MACHINERY & EQUIPMENT	6,000.00	6,969.30	6,000.00
	TOTALS	44,550.00	44,550.00	44,550.00

FRIENDS OF WEST RUTLAND TOWN HALL, INC.

Financial Report

as of

December 31, 1991

Balance December 31, 1990 \$1,962.10

Receipts

Donations	\$1,635.05*	
Auction	4,336.50	
Friendship Tree	1,006.00	
Stewarts - Opening Day	2,228.11	
T-Shirts	<u>95.78</u>	
		9,301.44

Expenses

Auction	\$ 959.45	
Friendship Tree	746.67	
Town Hall Entry Project	<u>5,167.25</u>	
		6,873.37

Centennial Account 259.67

Balance, December 31, 1991 \$4,649.84

* Includes \$1,550.00 from members of the West Rutland Alumni Association.

RUTLAND WEST NEIGHBORHOOD HOUSING SERVICES, INC

In the past year Rutland West staff responded to 37 requests for service from West Rutland residents which resulted in 2 new rehab projects and enabled one resident to purchase a mobile home in Castleton. One resident was able to purchase an energy efficient refrigerator through our program with Central Vermont Public Service.

Through a McKinney grant which provides funds to those who are chronically mentally ill and homeless or at risk of homelessness we were able to assist one family from West Rutland with a security deposit so they could move into a larger, safer apartment.

Since 1986 Rutland West has loaned over \$452,300 to residents in West Rutland. The latest loan made was in December, 1991 to purchase the Phalen Block.

The Phalen Block consisted of the Old Post Office, a duplex apartment structure, a single family structure, garages and old Marble Shop.

With the efforts of the West Rutland Commercial Task force, a subcommittee of Rutland West, it is hoped to establish a bank in the old post office, bring the apartment house up to code, create affordable housing unit from the single family and remove the marble shop.

The Commercial Task Force consists of residents in Town with a goal to make West Rutland a better place to live. We are always looking for new members. So if you are interested, please contact Jayne Pratt at the Town Hall 438-2204.

SOUTHWESTERN VERMONT COUNCIL ON AGING

The following information describes services that we provided to elders in your community during the fiscal year ending September 30, 1991:

Senior Meals

346 elder residents of your community took advantage of the meals served at one or more of the various congregate mealsites sponsored by our agency.

1,612 meals were delivered to the homes of 12 elders who were homebound and unable to come to the mealsite. This service is often referred to as "Meals on Wheels".

Senior Advocate Assistance

39 older persons received assistance through this important program. Advocate staff helped elders fill out application forms and worked to resolve any problems related to receipt of benefit programs or other assistance. Guidance was also provided to persons having questions or problems related to health insurance claims or medical service payments. Advocates also helped elders file Vermont tax rebate claims and provided assistance with fuel program application.

Other Services

The following list outlines some of the other services we made available to elders in your area either directly or through contract:

- * Long Term Care Ombudsman: This individual was available to provide assistance to residents of nursing and residential care homes in our region. She helped elders or, if appropriate, family members to sort out information concerning financial assistance and other concerns related to long term care.
- * Information and Referral: Our agency maintained an up-to-date listing of programs and services available to elders. Older persons were able to get this information by either calling our I&R line or by visiting our agency.
- * Legal Service Attorney for the Elderly: Funding was provided by our agency to help pay for the services of an attorney whose role was to focus on legal issues of concern to older persons. This attorney worked out of the Vermont Legal Aid office in Rutland.
- * Essential Transportation: Through agency arrangement, a limited number of elders were provided with to get to medical appointments or to do essential shopping. Volunteer drivers received reimbursement from our agency for mileage costs incurred in providing this transportation assistance. *** For more information about Council on Aging services call 775-0486.

REGIONAL AMBULANCE SERVICE, INC.

To the Honorable Citizens of the
Town of West Rutland, Vt.

We are pleased to present our annual report to the Citizens of the Town of West Rutland. Regional Ambulance Service, Inc. has continually provided emergency and non-emergency ambulance service since 1983. During our eighth fiscal year, ending June 30, 1991, the service responded to a total of 4,089 ambulance calls and an additional 739 paramedic intercept calls.

With the continued support of the citizens, our employees and community governing bodies, we were again able to provide our seventh consecutive year of service using the same assessment rate without change. We extend our appreciation to everyone for their support.

In an effort to continue Paramedic Advanced Life Support in this area, the Board of Directors implemented a plan to assume the paramedic program formerly offered through the Rutland City Fire Department. The transfer of the program from Rutland City Fire Department to Regional Ambulance required the addition of personnel, new equipment an emergency vehicle and addition of one garage. Our personnel made the commitment of upgrading their skills to the Emergency Medical Technician Defibrillation and Emergency Medical Technician Paramedic certifications. The intensive training and upgrading continued throughout the year. The service purchased a new four wheel drive ambulance that replaced an older unit and the paramedic intercept vehicle we call "Medic One".

The process of transferring the paramedic program from Rutland City Fire Department to Regional Ambulance could not be completed without the team work of the employees of both services. The members of the Rutland City Fire Department should be commended for the services they have provided in the medical field over the years. We especially thank Officers Gary Gregorio and Michael Walsh for their assistance. The transfer of the program will be completed early in the next fiscal year.

Our professional staff is extremely capable and dedicated. The public is encouraged to visit and talk to the employees and administrator at our Stratton Road facility. Please feel free to contact James Finger, Administrator, or your representative, Paul Kulig, if you have any question concerning the service.

We are proud of our accomplishments and look forward to serving you in the future. The Board of Directors and Administration of Regional Ambulance Service, Inc. will continue striving to provide the highest quality of emergency ambulance care at the lowest possible cost to all of the citizens we serve.

Sincerely,
Amelia Taylor
Board of Directors

Paul Kulig
RAS Representative
Town of West Rutland

REGIONAL AMBULANCE SERVICE, INC.

DESCRIPTION	CURRENT 1991/1992 ESTIMATE	PROJECTED 1992/1993 BUDGET
PAYROLL EMT	426,538	461,191
PAYROLL TAX	35,886	39,472
UNIFORMS	4,100	4,200
MEDICAL SUPPLIES	5,600	6,000
IMMUNIZATION	1,000	1,000
VEHICLE MAINTENANCE	16,000	16,800
RADIO MAINTENANCE	2,500	2,700
GAS & OIL	18,500	19,950
INSURANCE BENEFITS	69,200	79,580
LIABILITY INSURANCE	26,300	27,615
WORKMANS COMPENSATION	25,000	27,500
PAYROLL OFFICE	83,880	85,000
OFFICE SUPPLIES	6,500	6,800
EQUIPMENT MAINTENANCE	3,600	3,600
FUNDED DEPRECIATION	70,000	73,000
BUILDING MAINTENANCE	6,500	6,800
UTILITIES	7,800	8,000
TELEPHONE	7,600	7,300
PROFESSIONAL SERVICES	5,600	5,800
POSTAGE	4,600	4,800
INTEREST & BANK CHARGE	600	650
ADVERTISING	900	950
TRAINING/TRAVEL	7,000	7,000
DUES SUBSCRIPTION	850	900
MISCELLANEOUS	3,500	3,500
<u>MEMBERSHIP EXPENSE</u>	<u>4,300</u>	<u>4,500</u>
TOTAL	\$843,854	\$912,608

PER CAPITA CHARGE REMAINS AT 6.3285 FOR THE 8TH
CONSECUTIVE YEAR

INCOME ASSESSMENT*	\$231,712
ALL OTHER INCOME	\$680,896

TOTAL BUDGET	\$912,608
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* BASED ON 36,614 POPULATION 1990 CENSUS
R.A.S. BOARD APPROVED 10/15/91

RUTLAND COUNTY SOLID WASTE DISTRICT ANNUAL REPORT

The Rutland County Solid Waste District has had a very productive year. Recycling programs were a major component of our work in 1991. The District instituted a magazine and junk mail collection system late in the summer. We now collect these commodities weekly from transfer stations. After processing at a District warehouse they are picked up by Marcal Paper to be made into new tissue paper. Late in November, the District established new markets for boxboard (cereal boxes and other light cardboard). We anticipate that by spring of 1992, the District will be collecting twenty tons of recyclables a week with these programs. A second new effort in 1991 was to design and implement a franchised curbside collection program in Rutland City that will service 7,000 residences. The District still provides other recycling programs through contracts with Casella Waste Management (corrugated, newspaper, glass, cans and #1 & #2 plastics); Oxford Tire (tires) and Max Jewell (metal). Other District programs include a waste oil collection program and a yard and leaf compost program.

In 1992, we will be looking to complete the implementation now underway and to expand our programs. We will try to make yard and leaf compost equipment and expertise available to all member towns. Aseptic packaging (milk cartons and juice boxes), more grades of plastic and rags, will be possible new materials to be recycled. We will strive to create a low cost, construction and demolition waste recycling program that will accept materials at two sites within the county. Finally, we will continue to strengthen recycling markets.

On November 26th, the proposed District solid waste implementation plan for the next twenty years was introduced. During the first few months of 1992, the public will be asked to review this plan, prior to its final adoption by the Board of Supervisors. As part of this planning program, the District continues to negotiate short term and long term disposal options for wastes that are not recycled or composted.

The District's obvious success at implementing recycling and hazardous waste management, joined with its ability to provide disposal options, has made the District more appealing to towns that have never been members or to towns which recently left to explore other options. To these towns and to our current members towns with over 44,000 people, we again pledge ourselves to finding common solutions to our waste management needs.

RETIRED SENIOR VOLUNTEER PROGRAM

Dear Residents of the Town of West Rutland:

The Retired Senior Volunteer Program is a nationwide program for people 60 and older who want to help meet community needs through meaningful use of their skills and knowledge in volunteer service to non-profit organizations.

In 1990, 407 RSVP volunteers throughout Rutland County contributed over 60,890 hours of service to more than 90 not for profit organizations.

Currently there are 7 active RSVP volunteers from West Rutland who donate their time to the following organizations: One-2-One Program, Headstart Program, N'tl. Council of Sr. Citizens, RSVP, Rutland Community Correctional Center, Rutland Regional Medical Center, Vermont Department of Mental Health, West Rutland School. Their combined hours of service totalled 1,068 in 1990.

We thank the voters of the Town of West Rutland for the support that has been shown RSVP over the years and we pledge our continued efforts to be of service to all of you. If you would like more information about RSVP or if you are a senior citizen and would like to volunteer your services, please call us at 775-8220. Thank you.

Sincerely,

Anne P. Rowe, Director
November 7, 1991

RUTLAND REGIONAL PLANNING COMMISSION

The Regional Planning Commission has continued to work closely with communities to provide up-to-date, accurate information and create a cooperative and positive planning process. An increasing number of communities are preparing local plans that provide strong local control while recognizing regional responsibilities. During the past year the Regional Planning Commission:

- * has emphasized helping communities prepare local plans that meet the needs of the community working particularly with Brandon, Wallingford, West Haven and Poultney; also worked with Rutland City, Rutland Town, Shrewsbury, and Mt. Holly, Benson, Pawlet, Ira and Poultney were assisted with zoning and subdivision regulations;
- * continued, with extensive citizen participation, the REGIONAL PLAN update;
- * continued working with towns and the Natural Heritage Sites Program collecting information on natural areas in Benson, Castleton, Fair Haven, Hubbardton, Ira, Middletown Springs, Pawlet, Poultney, Tinmouth, Wallingford, Wells and West Haven;
- * prepared and/or distributed copies of the State's Planning Newsletter, the Regional Commission's Data Brief, town demographic and economic profiles, and Newsletters on Solid Waste Planning activities;
- * continued our very successful cooperative purchasing program for fuels that has saved Hubbardton, Ira, Clarendon, Middletown Springs, Pawlet, Sherburne, Shrewsbury, Tinmouth, "the Bus" and other nonprofits and school districts substantial amounts on their fuel oil, diesel and gasoline purchases;
- * worked with 14 communities to help them devise strategies for dealing with their solid waste and increasing recycling opportunities;
- * expanded our information resources and computer assistance to give you the data needed to make informed decisions on local planning and management issues, provided extensive data from the 1990 Census;
- * completed a circuit riding transportation planning program providing assistance to West Haven, Brandon, Wallingford, Mt. Holly, Poultney and West Rutland and;
- * dramatically expanded our geographic information system; prepared property boundary GIS maps for eight communities; prepared maps identifying factors to be considered in future land use decisions for West Haven, Brandon, Poultney, Wallingford, Shrewsbury, Benson and Rutland Town.

These and other activities have been accomplished while keeping local dues at the same level and even though we have had to reduce staff due to state funding cuts of almost eighteen percent.

Please help us as we continue these and other efforts to generate regional cooperation and make planning in Rutland County a process that truly involves the Region's residents.

RUTLAND AREA VISITING NURSE ASSOCIATION

Annual Report - 1990-1991

TO: Citizens of West Rutland

The Rutland Area Visiting Nurse Association, Inc. (RAVNA) continues to grow and expand services because of the increasing health needs that can be provided at home. RAVNA now has a High Tech nursing team that can provide many of the more highly skilled procedures that used to be performed in hospitals.

The Town Allocation has been utilized to provide homecare to people that do not have a funding source. RAVNA could not provide services to all people in need without you continued support.

The following services were provided to your town:

UNDULICATED PATIENTS - 63

Skilled Nursing Care	893	vs	Homemaker	188	vs
Home Health Aide	1106	vs	Respite Care	0	vs
Physical Therapy	182	vs	Clinic Service	0	
Occupational Therapy	21	vs	Prenatal Couples	9	
Speech Therapy	1	vs	High Tech Patients	3	

We are anticipating that RAVNA will be Medicare/Medicaid certified for the Hospice Program in 1992. This will provide in home care to terminally ill patients allowing them to remain at home for their final days. We continue to grow as more needs become evident. We also have many Preventive Health Programs available to industry and business.

If you or your family need Home Health Care call 775-0568 or 800-244-0568. We have staff on call 24 hours a day 7 days a week.

Evelyn Doyle
Executive Director

ED:gt

RUTLAND MENTAL HEALTH SERVICES, INC.

To the Residents of West Rutland:

Currently, Rutland Mental Health Services is being presented with a dramatic increase in serious mental health problems. Of particular note are children who are at risk within their families and persons in need of treatment for substance abuse.

Because funding has not increased with demand, we are prioritizing persons that appear to be most at risk. Thus, your support becomes even more important as Rutland Mental Health Services stretches its resources to meet the priorities and increasing demands by a higher risk group of Rutland County citizens.

The fees we collect for these services generate only a portion of the actual cost. The remainder must come from State, Federal, and local funds, such as United Way and Town Giving. Your support in the past has been greatly appreciated.

Rutland Mental Health offers various support groups and educational programs for individuals and health providers in Rutland County; plus psychoeducational assessments and family interviews in order to help develop the most appropriate educational plan for students with learning/behavioral difficulties, who are referred by your school.

Our substance abuse program has been expanded to better address the growing need for drug and alcohol treatment,

The Associates in Child and Family Services, our affiliate, 65 Grove Street in Rutland, has provided services to West Rutland residents for child, adolescent, parent, couples and individual counseling.

The following reflects specifics as to services to your community:

SHORT-TERM MENTAL HEALTH SERVICES

Clients (unduplicated)	108
Direct Client Service Hours	1,230

Client Visits	No. of Visits/Units
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Crisis	94
Adult Brief Therapy	50
Substance Abuse	343
Pre-care / After-care Clinic	128
Child & Family, Outpatient	<u>357</u>

Total Client Visits	972
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Short-Term Services were provided to your residents at a cost to Rutland Mental Health Services of \$85,896.00.

Sincerely,

Gilbert D. Aliber
Chief Executive Officer

Lyle A. Gray, President
Board of Directors

RUTLAND INDUSTRIAL DEVELOPMENT CORPORATION

To the Citizens of the Town of West Rutland:

The Rutland Industrial Development Corporation (RIDC) has championed the cause of manufacturing in the Rutland Region since the late 1930's.

RIDC believes that a healthy industrial sector is a key to the prosperity of our workforce and a vital component of our quality of life. As a non-profit organization, RIDC is staffed by an Executive Director, Administrative Assistant and a secretary, but relies heavily on volunteer efforts of approximately 100 members to carry out its programs.

RIDC's goal is to provide "one-stop-shopping" for the diverse needs of business and industry. The following are some of the areas in which we offer help:

- Financial Assistance
- Job Training
- Plant Siting
- Start-Up Advice
- Business Management Guidance
- Political Advocacy
- Demographic Data
- Land Use Permit Applications
- Grant Applications

RIDC continually maintains an inventory of industrial sites, buildings and "incubator" spaces. Our inventory includes the West Rutland Industrial Park and many other sites in Rutland County.

A Board of Directors, chosen from the membership, governs the activities of RIDC. Board members include a cross-section of the business and professional community from areas within Rutland County. Three committees divide up the work of the organization.

The Rutland Industrial Development Corporation draws upon a number of Federal, State, municipal and private sector sources to fund RIDC's annual activities.

The office is located at 5 Court Street, near the Rutland Library. If you should need further information about RIDC, please call 773-9147

It has been a pleasure to work with your town over the past year. We are looking forward to your support of our organization.

Sincerely,
Kristin K. Martinez
Executive Director

Town of West Rutland
P.O. Box 60
West Rutland, VT 05777

JOHN R. ERICKSON
114 CLARENDON AVENUE
WEST RUTLAND VT 05777

*TO HONOR THOSE WHO JOURNEYED HERE TO WEST RUTLAND TO
QUARRY, CARVE, SCULPTURE MONUMENTS AND BUILDINGS IN
MARBLE. THOSE WORKS ARE THEIR LASTING TRIBUTE.*

In 1991 we celebrated Vermont's Bicentennial by dedicating a marble memorial to hardworking people from many lands who have made West Rutland a unique and wonderful place to live. The memorial, on the former site of the railroad depot was conceived by a committee of West Rutlanders, coaxed by Bernadette D'Amore of The Carving Studio, designed by Don Ramey and executed by Dino and Derno Ambrosini in marble donated by Stanley Gawet. It was made possible by funding from the Vermont Bicentennial Commission and the Vermont Council on the Arts and the generosity and cooperation of all the people of West Rutland.

Cover Photo: Bob Frazier

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